



Special City Council Meeting Agenda
City Council Chambers, City Hall, 612 N. Main Street
September 22, 2025

1. 5:30 PM Call to Order

2. Pledge of Allegiance

3. Roll Call

4. Public Comment

Public Comments are limited to a maximum of three minutes per person. Individuals will give their name and city of residence for the record. No action will be taken on public comment. The comments and views expressed by the public are those of the speakers and do not necessarily reflect the view or positions of the City of Mitchell or City Council.

5. Motion to Enter into Executive Session According to SDCL 1-25-2 (3) Legal

6. City Council Work Session on the 2026 Proposed Budget

Budget Work Sessions are initial discussions by the City Council. The City Council will be making adjustments to the proposed budget throughout the budget review process. Hearings on the Proposed Budget are scheduled during November (November 3rd & November 17).

A. 2026 Subsidy Application Review

B. Council Discussion

7. Adjourn

Individuals with disabilities who require special assistance to take part in this meeting may contact one of the following at City Hall (605) 995-8420 at least 24 hours prior to the meeting with requests for assistance: Human Resources Officer or the City Administrator.

Council Work Session Review Items													
	Improvements, Projects, Equipment	Project	Item	Fund	Department	Requested	Admin Review	2026 Proposed	Council Changes	General Fund Budget impact	Budget Impact	Notes	
1	Equipment		Outfront Mower	Campground	Parks & Rec	Campground	\$ 40,000	\$ -	\$ -				
2	Facility Improvement		Chiller Pump	Corn Palace	Corn Palace	Corn Palace	\$ 50,200	\$ -	\$ -				
3	Facility Improvement		Boiler pump	Corn Palace	Corn Palace	Corn Palace	\$ 56,700	\$ -	\$ -				
4	Facility Improvement		Locker Room Remodel	Corn Palace	Corn Palace	Corn Palace	\$ 150,000	\$ -	\$ -				
5	Facility Improvement		AHU (4) North	Corn Palace	Corn Palace	Corn Palace	\$ 263,250	\$ -	\$ -				
6	Facility Improvement		AHU (5) South	Corn Palace	Corn Palace	Corn Palace	\$ 263,250	\$ -	\$ -				
7	Facility Improvement		AHU (2) Main Floor	Corn Palace	Corn Palace	Corn Palace	\$ 271,350	\$ -	\$ -				
8	Facility Improvement		AHU (3) Main Floor	Corn Palace	Corn Palace	Corn Palace	\$ 346,680	\$ -	\$ -				
9	Facility Improvement		Elevator Improvement	Corn Palace	Corn Palace	Corn Palace	\$ 500,000	\$ -	\$ -				
10	Facility Improvement		Boiler Plant	Corn Palace	Corn Palace	Corn Palace	\$ 503,415	\$ -	\$ -				
11	Facility Improvement		Chiller Plant	Corn Palace	Corn Palace	Corn Palace	\$ 779,470	\$ -	\$ -				
12	Equipment		Timeclock Software	General	Admin	IT	\$ 30,000	\$ -	\$ -				
13	Facility Improvement		Flooring/Painting City Hall	General	Admin	Municipal Buildings	\$ 30,000	\$ -	\$ -				
14	Equipment		Forklift	General	Public Works	Street	\$ 40,000	\$ -	\$ -				
15	Infrastructure	Parking Lots	Lion's Point Park	General	Public Works	Street & Sidewalk	\$ 20,700	\$ -	\$ -				
16	Infrastructure	Parking Lots	Camp Arroya	General	Public Works	Street & Sidewalk	\$ 21,850	\$ -	\$ -				
17	Infrastructure	Alleys	RR To 1st West of Main	General	Public Works	Street & Sidewalk	\$ 25,000	\$ -	\$ -				
18	Infrastructure	Parking Lots	Kippes Bay Drive	General	Public Works	Street & Sidewalk	\$ 26,450	\$ -	\$ -				
19	Infrastructure	Parking Lots	West of 23rd & Main	General	Public Works	Street & Sidewalk	\$ 27,600	\$ -	\$ -				
20	Infrastructure	Alleys	1st to 2nd west of main	General	Public Works	Street & Sidewalk	\$ 31,300	\$ -	\$ -				
21	Infrastructure	Parking Lots	S. Indian Village	General	Public Works	Street & Sidewalk	\$ 46,000	\$ -	\$ -				
22	Infrastructure	Parking Lots	Kibbee Park	General	Public Works	Street & Sidewalk	\$ 48,300	\$ -	\$ -				
23	Infrastructure	Parking Lots	Sandy Beach	General	Public Works	Street & Sidewalk	\$ 48,300	\$ -	\$ -				
24	Infrastructure	Overlay	Hunter 3rd to 5th	General	Public Works	Street & Sidewalk	\$ 50,160	\$ 50,160	\$ -				
25	Infrastructure	Alleys	3rd to 4th East of Main	General	Public Works	Street & Sidewalk	\$ 57,830	\$ -	\$ -				
26	Infrastructure	Alleys	6th to 5th west of main	General	Public Works	Street & Sidewalk	\$ 58,100	\$ -	\$ -				
27	Infrastructure	Alleys	7th to 6th west of rowley	General	Public Works	Street & Sidewalk	\$ 58,100	\$ -	\$ -				
28	Infrastructure	Alleys	Kimball to Lawler- North of 6th	General	Public Works	Street & Sidewalk	\$ 58,100	\$ -	\$ -				
29	Infrastructure	Alleys	Kimball to Lawler S. of 7th	General	Public Works	Street & Sidewalk	\$ 58,100	\$ -	\$ -				
30	Infrastructure	Alleys	rowley to duff north of 2nd	General	Public Works	Street & Sidewalk	\$ 59,000	\$ -	\$ -				
31	Infrastructure	Alleys	Rowley to Duff North of 1st	General	Public Works	Street & Sidewalk	\$ 59,000	\$ -	\$ -				
32	Infrastructure	Parking Lots	Amphitheater	General	Public Works	Street & Sidewalk	\$ 59,800	\$ -	\$ -				
33	Infrastructure	Parking Lots	Road though kiwanis Park - east of cemetery	General	Public Works	Street & Sidewalk	\$ 59,800	\$ -	\$ -				
34	Infrastructure	Alleys	4th to 3rd west of main	General	Public Works	Street & Sidewalk	\$ 68,580	\$ -	\$ -				
35	Infrastructure	Bike Path Construction	National Guard Road around lake	General	Public Works	Street & Sidewalk	\$ 1,500,000	\$ -	\$ -				
36	Equipment		EZ liner trailrunner	General	Public Works	Traffic	\$ 165,000	\$ -	\$ -				

	Council Work Session Review Items												
	Improvements, Projects, Equipment	Project	Item	Fund	Department		Requested	Admin Review	2026 Proposed	Council Changes	General Fund Budget impact	Budget Impact	Notes
37	Equipment		Cart Path Paving	Golf	Parks & Rec	Golf	\$ 70,000	\$ -	\$ -				
38	Equipment		Golf Course Improvements- Phase III	Golf	Parks & Rec	Golf	\$ 1,330,000	\$ -	\$ -				D.S. Would like to add . \$250,000 pledge. \$250,000 from reserves. Remaining funds from GF. MB no. J.D. have dues been raised? John would like to see rates and increases? Discuss at next session
39	Facility Improvement		Sandvolleyball Courts & Lighting at Hitchcock &	Park	Parks & Rec	Parks	\$ 60,000	\$ -	\$ -				
40	Facility Improvement		Hitchcock Park Restroom	Park	Parks & Rec	Parks	\$ 180,000	\$ -	\$ -				
41	Facility Improvement		Fish Cleaning Station at Lake Jetty	Park	Parks & Rec	Parks	\$ 200,000	\$ -	\$ -				
42	Facility Improvement		Splash Pad at Hitchcock Park	Park	Parks & Rec	Parks	\$ 350,000	\$ -	\$ -				
43	Facility Improvement		Replace 8 tennis courts	Park	Parks & Rec	Parks	\$ 2,500,000	\$ -	\$ -				
44	Infrastructure		Pave Parking Lot at Parks Shop	Park	Parks & Rec	Parks	\$ 85,000	\$ -	\$ -				
45	Equipment		Riddell Youth Football Helmets	Park	Parks & Rec	Recreation & Aquatics	\$ 20,000	\$ -	\$ -				
46	Equipment		3 Nusteps	Park	Parks & Rec	Recreation Center	\$ 22,500	\$ -	\$ -				
47	Facility Improvement		Kids Play Area Lighting Replacement	Park	Parks & Rec	Recreation Center	\$ 5,500	\$ -	\$ -				
48	Equipment		Batting Cages at Cadwell between Fields A & B	Park	Parks & Rec	Sports Complex	\$ 30,000	\$ -	\$ -				
49	Facility Improvement		Stainless Steel Countertop- Soccer Concessions	Park	Parks & Rec	Sports Complex	\$ 9,500	\$ -	\$ -				
50	Facility Improvement		LED on drake	Park	Parks & Rec	Sports Complex	\$ 325,000	\$ -	\$ -				
51	Facility Improvement		LED lights on ABC	Park	Parks & Rec	Sports Complex	\$ 465,000	\$ -	\$ -				
52	Facility Improvement		Storage Building	Park	Parks & Rec	Sports Complex	\$ 500,000	\$ -	\$ -				
53	Facility Improvement		LED Lights 8 Softball Fields	Park	Parks & Rec	Sports Complex	\$ 1,250,000	\$ -	\$ -				
54	Facility Improvement		Sports Field House	Park	Parks & Rec	Sports Complex	\$ 2,000,000	\$ -	\$ -				
55	Equipment		Grain Rescue Auger	General	Fire/EMS	Fire	\$ 1,050	\$ 1,050	\$ 1,050				
56	Equipment		ice Rescue Suit	General	Fire/EMS	Fire	\$ 1,050	\$ 1,050	\$ 1,050				
57	Equipment		Structural Fire Gear	General	Fire/EMS	Fire	\$ 1,150	\$ 1,150	\$ 1,150				
58	Equipment		Wildland Gear	General	Fire/EMS	Fire	\$ 1,425	\$ 1,425	\$ 1,425				
59	Equipment		Helmts/Harnesses	General	Fire/EMS	Fire	\$ 1,800	\$ 1,800	\$ 1,800				
60	Equipment		Tanker 2 primer & exhaust	General	Fire/EMS	Fire	\$ 2,000	\$ 2,000	\$ 2,000				
61	Equipment		SCBA- replace nonworking lights	General	Fire/EMS	Fire	\$ 2,000	\$ 2,000	\$ 2,000				
62	Equipment		Commercial Fridge	Corn Palace	Palace Corn	Corn Palace	\$ 2,500	\$ 2,500	\$ 2,500				
63	Equipment		Stainless Steel Sink	Corn Palace	Palace Corn	Corn Palace	\$ 3,000	\$ 3,000	\$ 3,000				
64	Equipment		Hot Dog Cart	Corn Palace	Palace Corn	Corn Palace	\$ 3,000	\$ 3,000	\$ 3,000				
65	Equipment		Irrigation Computer	Golf	Parks & Rec	Golf	\$ 3,100	\$ 3,100	\$ 3,100				
66	Equipment		Radio Console, repeater, antenna repair & labor	EMS	PD/E911	E911	\$ 3,500	\$ 3,500	\$ 3,500				
67	Facility Improvement		Replace 4 water valves (Fire Bay)	General	Fire/EMS	Fire	\$ 3,500	\$ 3,500	\$ 3,500				
68	Equipment		Clover P.O.S	Golf	Parks & Rec	Golf	\$ 4,000	\$ 4,000	\$ 4,000				
69	Facility Improvement		Munroe Park Outdoor Rink	Park	Parks & Rec	Parks	\$ 4,000	\$ 4,000	\$ 4,000				
70	Equipment		Hose Tester	General	Fire/EMS	Fire	\$ 4,500	\$ 4,500	\$ 4,500				

Council Work Session Review Items													
Improvements, Projects, Equipment	Project	Item	Fund	Department	Requested	Admin Review	2026 Proposed	Council Changes	General Fund Budget impact	Budget Impact	Notes		
71	Equipment		Ice Machine	Corn Palace	Corn Palace	Corn Palace	\$ 5,000	\$ 5,000	\$ 5,000				
72	Equipment		Box Office Microphone/Speaker	Corn Palace	Corn Palace	Corn Palace	\$ 5,000	\$ 5,000	\$ 5,000				
73	Equipment		Hose Replacement	General	Fire/EMS	Fire	\$ 5,000	\$ 5,000	\$ 5,000				
74	Facility Improvement		Carpet in Dorm	General	Fire/EMS	Fire	\$ 5,000	\$ 5,000	\$ 5,000				
75	Equipment		Replace Pad on Frog Slide	Park	Parks & Rec	Recreation & Aquatics	\$ 5,000	\$ 5,000	\$ 5,000				
76	Equipment		Muriatic Acid Tank	Park	Parks & Rec	Recreation & Aquatics	\$ 5,000	\$ 5,000	\$ 5,000				
77	Equipment		Swimsuit Water Extractor	Park	Parks & Rec	Recreation Center	\$ 5,000	\$ 5,000	\$ 5,000				
78	Equipment		Janitor's Cart	Park	Parks & Rec	Recreation Center Sports	\$ 5,000	\$ 5,000	\$ 5,000				
79	Equipment		Outdoor Workout Equipment	Park	Parks & Rec	Complex	\$ 5,000	\$ -	\$ 5,000				
80	Facility Improvement		Flooring	Sanitation	Public Works	Landfill	\$ 5,000	\$ 5,000	\$ 5,000				
81	Equipment		Dumpsters	Sanitation	Public Works	Recycling	\$ 5,000	\$ 5,000	\$ 5,000				
82	Equipment		13 new round tables	Community Services	Community Services	JVCC	\$ 5,182	\$ 5,182	\$ 5,182				
83	Equipment		Tree Injection Equipment	Golf	Parks & Rec	Golf	\$ 5,000	\$ 5,000	\$ 5,200				
84	Equipment		Axon Camera System	General	PD/E911	Police	\$ 5,752	\$ 5,752	\$ 5,752				
85	Equipment		Picnic Table Replacements	Park	Parks & Rec	Parks	\$ 6,000	\$ 6,000	\$ 6,000				
86	Equipment		Rotary Brush for ventrac	General	Parks & Rec	Cemetery	\$ 6,600	\$ 6,600	\$ 6,600				
87	Equipment		Refig recycler- freon	General	Public Works	Street	\$ 7,000	\$ 7,000	\$ 7,000				
88	Equipment		Range Balls	Golf	Parks & Rec	Golf	\$ 7,000	\$ 7,000	\$ 7,000				
89	Equipment		Range Ball Picker	Golf	Parks & Rec	Golf	\$ 7,000	\$ 7,000	\$ 7,000				
90	Equipment		New Baskets for Disc Golf	Park	Parks & Rec	Parks	\$ 7,000	\$ 7,000	\$ 7,000				
91	Equipment		Hazardous Materials Testing Kit	General	Fire/EMS	Fire	\$ 7,500	\$ 7,500	\$ 7,500				
92	Equipment		Mower Deck for toolcat	Park	Parks & Rec	Parks	\$ 7,500	\$ 7,500	\$ 7,500				
93	Equipment		Apple Ipad with Screen Protectors	Community Services	Community Services	Palace Transit	\$ 7,617	\$ 7,617	\$ 7,617				
94	Equipment		Four Scoop Stretchers	EMS	Fire/EMS	EMS	\$ 8,000	\$ 8,000	\$ 8,000				
95	Equipment		Sunshades at Hitchcock and Kibbee Park	Park	Parks & Rec	Parks	\$ 8,000	\$ 8,000	\$ 8,000				
96	Facility Improvement		Event Power at Hitchcock Park	Park	Parks & Rec	Parks	\$ 8,500	\$ 8,500	\$ 8,000				
97	Equipment		Handicap Lift Replacement	Park	Parks & Rec	Recreation & Aquatics	\$ 8,000	\$ 8,000	\$ 8,000				
98	Facility Improvement		Refinish Gym Floors	Park	Parks & Rec	Recreation Center Sports	\$ 8,000	\$ 8,000	\$ 8,000				
99	Equipment		Ice Edger	Park	Parks & Rec	Complex	\$ 8,500	\$ 8,500	\$ 8,500				
100	Facility Improvement		Concrete in Cold Stoarge	General	Parks & Rec	Cemetery	\$ 9,000	\$ 9,000	\$ 9,000				
101	Equipment		Top Dressing Sand	Golf	Parks & Rec	Golf	\$ 9,000	\$ 9,000	\$ 9,000				
102	Equipment		Car Printers	General	PD/E911	Police	\$ 9,200	\$ -	\$ 9,200				
103	Facility Improvement		Range Roof	General	PD/E911	Police Recreation	\$ 9,500	\$ 9,500	\$ 9,500				
104	Equipment		6 new cameras	Park	Parks & Rec	Center	\$ 9,500	\$ 9,500	\$ 9,500				
105	Equipment		Farm Facts/Display Pieces	Corn Palace	Corn Palace	Corn Palace	\$ 10,000	\$ 10,000	\$ 10,000				
106	Equipment		Replace Corn Palace Dome Lighting Controllers	Corn Palace	Corn Palace	Corn Palace	\$ -	\$ -	\$ 10,000				
107	Equipment		Mighty Struts	General	Fire/EMS	Fire	\$ 10,000	\$ 10,000	\$ 10,000				

Council Work Session Review Items													
	Improvements, Projects, Equipment	Project	Item	Fund	Department		Requested	Admin Review	2026 Proposed	Council Changes	General Fund Budget impact	Budget Impact	Notes
108	Facility Improvement		Nursery Start Up	Park	Parks & Rec	Parks	\$ 10,000	\$ 10,000	\$ 10,000				
109	Facility Improvement		Hitchcock Baseball Field Light Panel	Park	Parks & Rec	Parks	\$ 10,000	\$ 10,000	\$ 10,000				
110	Equipment		Plow	Sanitation	Public Works	Landfill	\$ 10,000	\$ 10,000	\$ 10,000				
111	Facility Improvement		Awning for Scale Opeartor	Sanitation	Public Works	Landfill	\$ 10,000	\$ 10,000	\$ 10,000				
112	Facility Improvement		Door Improvements	Sanitation	Public Works	Landfill	\$ 10,000	\$ 10,000	\$ 10,000				
113	Equipment		Wetting Agent Due to Lake Irrigation	Golf	Parks & Rec	Golf	\$ 11,000	\$ 11,000	\$ 11,000				
114	Facility Improvement		Hot Tub System with Acid	Park	Parks & Rec	Recreation Center	\$ 9,500	\$ 11,000	\$ 11,000				
115	Equipment		Pictometry Payment to Davison Co.	General	Public Works	Admin	\$ 12,000	\$ 12,000	\$ 12,000				
116	Equipment		Battery Backup- 12th & Sanborn	General	Public Works	Traffic Sports	\$ 12,000	\$ 12,000	\$ 12,000				
117	Facility Improvement		LED Rink Lighting	Park	Parks & Rec	Complex	\$ 12,000	\$ 12,000	\$ 12,000				
118	Facility Improvement		A/C & Furnace at Day Camp	Park	Parks & Rec	Parks	\$ 13,000	\$ 13,000	\$ 13,000				
119	Equipment		Radar Units	General	PD/E911	Police	\$ 14,000	\$ 14,000	\$ 14,000				
120	Facility Improvement		Concrete Curbing for Gainer playground	Park	Parks & Rec	Parks	\$ 14,000	\$ 14,000	\$ 14,000				
121	Equipment		Sunshade Replacements	Park	Parks & Rec	Recreation & Aquatics	\$ 14,000	\$ 14,000	\$ 14,000				
122	Equipment		Running/Chaser Lights	Corn Palace	Corn Palace	Corn Palace	\$ 25,000	\$ 25,000	\$ 15,000				
123	Equipment		Slide Restoration	Park	Parks & Rec	Recreation & Aquatics	\$ 15,000	\$ 15,000	\$ 15,000				
124	Equipment		zero turn mower	Park	Parks & Rec	Parks	\$ 16,000	\$ 16,000	\$ 16,000				
125	Equipment		Range Ball Dispenser	Golf	Parks & Rec	Golf	\$ 16,200	\$ 16,200	\$ 16,200				
126	Equipment		AED/Cabinets Replacements	General	HR	HR	\$ 17,100	\$ 17,100	\$ 17,100				
127	Equipment		Snow plow only dump truck	Water	Public Works	Distribution	\$ 18,500	\$ 18,500	\$ 18,500				
128	Equipment		Tires	Community Services	Community Services	Palace Transit	\$ 19,000	\$ 19,000	\$ 19,000				
129	Equipment		Replace Dive/Water Rescue Gear	General	Fire/EMS	Fire	\$ 19,500	\$ 19,500	\$ 19,500				
130	Facility Improvement		Restroom Remodel	Corn Palace	Corn Palace	Corn Palace	\$ 20,000	\$ 20,000	\$ 20,000				
131	Infrastructure		Crack seal/fog cemetery roads	General	Parks & Rec	Cemetery	\$ 20,000	\$ 20,000	\$ 20,000				
132	Infrastructure		repaint burr street	General	Public Works	Traffic	\$ 20,000	\$ 20,000	\$ 20,000				
133	Facility Improvement		Tuck point hitchcock park entrance	Park	Parks & Rec	Parks	\$ 20,000	\$ 20,000	\$ 20,000				
134	Facility Improvement		Playground Mulch	Park	Parks & Rec	Parks	\$ 20,000	\$ 20,000	\$ 20,000				
135	Facility Improvement		Replace 2 HVAC	Park	Parks & Rec	Recreation Center	\$ 20,000	\$ 20,000	\$ 20,000				
136	Facility Improvement		Landscaping around recycling building	Sanitation	Public Works	Recycling	\$ 20,000	\$ 20,000	\$ 20,000				
137	Equipment		Used Truck	General	Parks & Rec	Cemetery	\$ 25,000	\$ 25,000	\$ 25,000				
138	Infrastructure		Gravel- Base	General	Public Works	Sidewalk	\$ 25,000	\$ 25,000	\$ 25,000				
139	Infrastructure	Sidewalk	Hazardous Sidewalk Repair (City)	General	Public Works	Sidewalk	\$ 25,000	\$ 25,000	\$ 25,000				
140	Equipment		Crosswalk RRFB- 1st & Mentzer	General	Public Works	Traffic	\$ 25,000	\$ 25,000	\$ 25,000				
141	Facility Improvement		City Beautification-plants & weed control	Park	Parks & Rec	Parks	\$ 25,000	\$ 25,000	\$ 25,000				
142	Equipment		Replace Sand Filters- Indoor Pool	Park	Parks & Rec	Recreation Center	\$ 25,000	\$ 25,000	\$ 25,000				
143	Equipment		Computers & Docks for vehichles	General	PD/E911	Police	\$ 29,000	\$ 29,000	\$ 29,000				
144	Equipment		see click fix	General	Admin	IT	\$ 30,000	\$ 30,000	\$ 30,000				

Council Work Session Review Items													
	Improvements, Projects, Equipment	Project	Item	Fund	Department		Requested	Admin Review	2026 Proposed	Council Changes	General Fund Budget impact	Budget Impact	Notes
145	Infrastructure	Sidewalk	City Sidewalk- Cabelas Pond Area & Main Street/	General	Public Works	Street & Sidewalk	\$ 30,000	\$ 30,000	\$ 30,000				
146	Equipment		Air Compressor	Sewer	Public Works	Collection	\$ 32,000	\$ 32,000	\$ 32,000				
147	Equipment		Trimble	Water	Public Works	Distribution	\$ 32,500	\$ 32,500	\$ 32,500				
148	Equipment		UTV	Airport	Public Works	Airport	\$ 35,000	\$ 35,000	\$ 35,000				
149	Facility Improvement		Tuck Point Entrance Pillars	General	Parks & Rec	Cemetery	\$ 85,000	\$ 35,000	\$ 35,000				
150	Equipment		UTV	General	Public Works	Traffic	\$ 35,000	\$ 35,000	\$ 35,000				
151	Facility Improvement		Siding, doors, windows at Patton Young Park	Park	Parks & Rec	Parks	\$ 35,000	\$ 35,000	\$ 35,000				
152	Equipment		Protective Equipment	EMS	Fire/EMS	EMS	\$ 37,720	\$ 37,720	\$ 37,720				
153	Equipment		Battery Operated Vehicle extrication tools	EMS	Fire/EMS	EMS	\$ 38,000	\$ 38,000	\$ 38,000				
154	Infrastructure	Parking Lots	Ice Arena Parking Lot	General	Public Works	Street & Sidewalk	\$ 42,500	\$ 42,500	\$ 42,500				
155	Facility Improvement		Field of Dreams Pressbox	Park	Parks & Rec	Sports Complex	\$ 45,000	\$ 45,000	\$ 45,000				
156	Equipment		Books	General	Library	Library	\$ 47,000	\$ 47,000	\$ 47,000				
157	Facility Improvement		Pool Heater	Park	Parks & Rec	Recreation Center	\$ 47,500	\$ 47,500	\$ 47,500				
158	Equipment		Building Inspector Truck	General	Public Works	Public Works	\$ 48,000	\$ 48,000	\$ 48,000				
159	Equipment		Payloader (shared with golf)	General	Parks & Rec	Admin	\$ 50,000	\$ 50,000	\$ 50,000				
160	Infrastructure	Sidewalk	Sidewalk Construction- Repairs	General	Public Works	Cemetery	\$ 50,000	\$ 50,000	\$ 50,000				
161	Equipment		Loader (shared with cemetery)	Golf	Parks & Rec	Street & Sidewalk	\$ 50,000	\$ 50,000	\$ 50,000				
162	Equipment		3/4 Ton Truck	Sanitation	Public Works	Golf	\$ 50,000	\$ 50,000	\$ 50,000				
163	Facility Improvement		Portable Fencing	Sanitation	Public Works	Landfill	\$ 50,000	\$ 50,000	\$ 50,000				
164	Infrastructure	Overlay	N. Rowley 13th to 15th	General	Public Works	Street & Sidewalk	\$ 50,151	\$ 50,151	\$ 50,151				
165	Equipment		Irrigation Filter	Golf	Parks & Rec	Golf	\$ 55,000	\$ 55,000	\$ 55,000				
166	Equipment		Tractor	Golf	Parks & Rec	Golf	\$ 55,000	\$ 55,000	\$ 55,000				
167	Equipment		Truck box for 162	Water	Public Works	Distribution	\$ 55,000	\$ 55,000	\$ 55,000				
168	Equipment		unmarked Explorer	General	PD/E911	Police	\$ 60,000	\$ 60,000	\$ 60,000				
169	Equipment		Skid Loader	Sewer	Public Works	Collection	\$ 65,000	\$ 65,000	\$ 65,000				
170	Equipment		Passenger Bus	Community Services	Community Services	Palace Transit	\$ 65,385	\$ 65,385	\$ 65,385				
171	Infrastructure		Alley Maintenance- 2 Alley Projects	Sanitation	Public Works	Landfill	\$ 70,000	\$ 70,000	\$ 70,000				
172	Infrastructure	Overlay	E. 23rd Main to Langon	General	Public Works	Street & Sidewalk	\$ 71,458	\$ 71,458	\$ 71,458				
173	Equipment		Ford Explorer	General	PD/E911	Police	\$ 72,820	\$ 72,820	\$ 72,820				
174	Equipment		Ford Explorer	General	PD/E911	Police	\$ 72,820	\$ 72,820	\$ 72,820				
175	Equipment		Salt/Sand	General	Public Works	Snow Removal	\$ 75,000	\$ 75,000	\$ 75,000				
176	Infrastructure	Overlay	E. Hanson Kimball to Burr	General	Public Works	Street & Sidewalk	\$ 76,510	\$ 76,510	\$ 76,510				
177	Infrastructure		Chip Seal Aggregate	General	Public Works	Street & Sidewalk	\$ 77,000	\$ 77,000	\$ 77,000				
178	Infrastructure	Parking Lots	Hitchcock Parking Lot by the Pool	General	Parks & Rec	Street & Sidewalk	\$ 90,000	\$ 90,000	\$ 90,000	\$ -	\$ (90,000)		KM remove to develop with 1st Ave. All consensus.
179	Infrastructure	Parking Lots	DUPLICATE- REMOVED		Parks & Rec	Parks							
180	Infrastructure	13th Avenue Wisconsin to Park	Paving	General	Public Works	Street & Sidewalk	\$ 94,000	\$ 94,000	\$ 94,000				
181	Facility Improvement		5 pole replacements listed as "rejects" 50%	Park	Parks & Rec	Sports Complex	\$ -	\$ 100,000	\$ 100,000				

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182	Infrastructure		Manhole Rehabilitation	Sewer	Public Works	Collection	\$ 100,000	\$ 100,000	\$ 100,000				
183	Infrastructure		Ice Arena Parking Lot Scale Computing/Storage	General	Public Works	Drainage	\$ 102,000	\$ 102,000	\$ 102,000				
184	Equipment		(4 Servers-memory & City Costs- Sidewalk Assessments	General	Admin Public Works	IT Street & Sidewalk	\$ 115,000	\$ 115,000	\$ 115,000				
185	Infrastructure	Sidewalk	Corn Palace Murals- Decorating	General	Corn Palace Public Works	Corn Palace	\$ 119,000	\$ 119,000	\$ 119,000				
186	Facility Improvement			Corn Palace	Public Works		\$ 124,000	\$ 124,000	\$ 124,000				
187	Equipment		Semi Tractor	Water	Public Works	Distribution Street & Sidewalk	\$ 125,000	\$ 125,000	\$ 125,000				
188	Infrastructure	Overlay	Gamble 1st to 5th	General	Public Works	Street & Sidewalk	\$ 141,300	\$ 141,300	\$ 141,300				
189	Infrastructure	Overlay	Marshall 1st to 5th	General	Public Works	Sidewalk	\$ 141,300	\$ 141,300	\$ 141,300				
190	Infrastructure		14th Wisconsin to Bypass	Sewer	Public Works	Collection	\$ 148,000	\$ 148,000	\$ 148,000				
191	Infrastructure	13th Avenue Wisconsin to Park	water	Water	Public Works	Distribution	\$ 155,000	\$ 155,000	\$ 155,000				
192	Facility Improvement		A/C replacements(4)	General	PD/E911	Police Street & Sidewalk	\$ 160,000	\$ 160,000	\$ 160,000				
193	Infrastructure	Overlay	N. Duff 4th to 3rd	General	Public Works Parks &		\$ 167,200	\$ 167,200	\$ 167,200				
194	Equipment		Jennewin Playground	Park	Rec Public Works	Parks	\$ 180,000	\$ 180,000	\$ 180,000				
195	Infrastructure		Pavement Maintenance	Airport	Public Works	Airport	\$ 200,000	\$ 200,000	\$ 200,000				
196	Infrastructure		CIPP	Sewer	Public Works	Collection	\$ 200,000	\$ 200,000	\$ 200,000				
197	Equipment		Dump Truck	Sewer	Public Works	Collection	\$ 250,000	\$ 250,000	\$ 250,000				
198	Equipment		Tack Truck	General	Public Works	Street	\$ 270,000	\$ 270,000	\$ 270,000				
199	Equipment		Loader (snow removal) 2nd Payment on Fire Engine	Airport	Public Works	Airport	\$ 300,000	\$ 300,000	\$ 300,000				
200	Equipment			General	Fire/EMS	Fire	\$ 301,000	\$ 301,000	\$ 301,000				
201	Facility Improvement		Hitchcock Park Roadway & Pool Perimeter Lighting	Park	Parks & Rec Public Works	Parks Street & Sidewalk	\$ 326,000	\$ 326,000	\$ 326,000				
202	Infrastructure		Chip Seal Asphalt	General	Public Works		\$ 340,000	\$ 340,000	\$ 340,000				
203	Facility Improvement		Land Purchase (payment 2 of 10)	Sanitation	Public Works Parks &	Landfill	\$ 348,000	\$ 348,000	\$ 348,000				
204	Facility Improvement		Railroad Trail	Park	Rec Public Works	Parks	\$ 373,313	\$ 373,313	\$ 373,313				
205	Infrastructure	13th Avenue Lift Station	water	Water	Public Works	Distribution	\$ 480,000	\$ 480,000	\$ 480,000				
206	Infrastructure		Development Fund- to give budget authority to front costs of development	Water	Public Works	Distribution	\$ 600,000	\$ 600,000	\$ 600,000				
207	Facility Improvement		Corn Palace Plaza Expansion Complete with Splash park	Ent. Tax	Ent. Tax Public Works	Ent. Tax	\$ 750,000	\$ 750,000	\$ 750,000	\$ 500,000		\$ (250,000)	K.M lower to 250,000. Discussion on green space, eliminate splash feature. Do what you can for what is approved. 500,000 T.G, M.B., S.T, 250,000 K.M, D.S., J.D.
208	Infrastructure	N. Ohlman from 23rd to Kemper	Water	Water	Public Works	Distribution	\$ 802,000	\$ 802,000	\$ 802,000				
209	Infrastructure	N. Ohlman from 23rd to Kemper	Sewer	Sewer	Public Works	Collection	\$ 1,085,000	\$ 1,085,000	\$ 1,085,000				
210	Infrastructure	13th Avenue Wisconsin to Park	Storm Sewer	General	Public Works	Storm Drainage	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000				
211	Infrastructure	N. Ohlman from 23rd to Kemper	Paving	General	Public Works Parks &	Street & Sidewalk Sports	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000				
212	Facility Improvement		Ice Arena Roof	Park	Rec Public Works	Complex Storm Drainage	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000				
213	Infrastructure	N. Ohlman from 23rd to Kemper	N. Ohlman from 23rd to Kemper	General	Public Works	Storm Drainage	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000				
214	Infrastructure	Anderson & Williams Drainage	Anderson & Williams Drainage Improvements	General	Public Works	Storm Drainage	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000				

	Council Work Session Review Items												
	Improvements, Projects, Equipment	Project	Item	Fund	Department	Requested	Admin Review	2026 Proposed	Council Changes	General Fund Budget impact	Budget Impact	Notes	
215	Infrastructure	13th Avenue Lift Station	sewer	Sewer	Public Works	Collection	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000				
216	Facility Improvement		Second Fire Station	General	Fire/EMS	Fire	\$ 2,500,000	\$ 1,250,000	\$ 2,500,000	\$ 1,000,000			MB JS; MB Either 1,000,000/year over 3 years or 1,250,000 for 2 years.
217	Infrastructure		Airport Runway Reconstruction	Airport	Public Works	Airport	\$ 11,115,000	\$ 11,115,000	\$ 11,115,000				
	\$ 49,355,088 \$ 32,858,663 \$ 34,072,403 \$ (90,000) \$ (250,000)												
	Council Changes Budget impact Note												
	Design, Engineering & Other				Budget		Requested		2026 Proposed				
218	Study	Storm Sewer Study East of Sanborn & South of the High School		HDR Engineering		Storm Sewer	\$ 130,000		\$ 130,000				
219	Design	6th Avenue Juanita to Sanborn		McLaury Engineering		water & waste water	\$ 240,000		\$ 240,000				
220	Study	State Water Plan Update for Water & Sewer-required for SRFs		SPN		water & waste water	\$ 320,000		\$ 320,000				
221	Retail Study	Update retail information with Retail Strategies		Retail Strategies		Mayor	\$ 50,000		\$ 50,000	\$ -	\$ (50,000)		KM, -7 remove
222	Economic Study	updated study of Mitchell economy		Dakota Instiute		Mayor	\$ 50,000		\$ 50,000	\$ -	\$ (50,000)		KM, -7 remove
		Mitchell High Student Council-Student led projects											
223	Projects			Mitchell High School	Mayor	\$ 50,000		\$ 10,000	\$ -	\$ (10,000)			KM, -7 remove . T.G. /J.S. bring projects to council for consideration
						\$ 800,000			\$ (110,000)				

	Council Work Session Review Items											
	Improvements, Projects, Equipment	Project	Item	Fund	Department	Requested	Admin Review	2026 Proposed	Council Changes	General Fund Budget impact	Budget Impact	Notes
	Subsidies					2025 Approved	2026 Application	2026 Proposed	Council Action	Budget Impact	Notes	
	General Fund											
224		A.C.T.- Area Community Theater		General		\$ 42,500	\$ 78,298		\$ 29,750			
225		CASA- Court Appointed Special Advocates		General		\$ 5,000	\$ 10,000		\$ 3,500			
226		Cornerstone Career Learning Center		General		\$ -	\$ 7,000		\$ -			
227		Dakota Counseling		General		\$ 13,000	\$ 14,500		\$ 9,100			
228		DHDA- Dakota Heartland Development Association (Regional Economic Development)		General		\$ 25,000	\$ 25,000		\$ 17,500			
229		Exchange Club Fireworks Display		General		\$ 10,000	\$ 13,000		\$ 13,000			
230		Horsemen's Sports Incorporated		General		\$ -	\$ 118,979		\$ -			
231		MAHI- Mitchell Area Housing Incorporated		General		\$ 50,000	\$ 50,000		\$ -			
232		MADC- Mitchell Area Development Association		General		\$ 182,000	\$ 192,000		\$ 127,400			
233		Mitchell Municipal Band		General		\$ 11,500	\$ 14,500		\$ 14,500			
234		Mitchell Prehistoric Indigenous Archaeological Site & Museum		General		\$ 19,000	\$ 25,000		\$ 13,300			
235		MMS&B- Mitchell Main Street & Beyond		General		\$ 45,000	\$ 55,000		\$ 31,500			
236		Safe Place of Eastern SD		General		\$ 20,000	\$ 15,000		\$ 14,000			
237		Salvation Army		General		\$ -	\$ 20,000		\$ -			
	Entertainment Tax Fund		Amount in Requested Ent. Tax Budget									
238		Convention & Visitor's Bureau		Ent Tax		\$ 262,500	\$ 275,000		\$ 183,750			
						\$ 685,500	\$ 913,277		\$ 457,300	\$ -	\$ -	\$ -

[illegible]

2026 Budget Work Session Proposed Schedule

This is the initial presentation to City Council. The Council will be making changes to this requested budget throughout the budget review process.

-

Annual Budget Work Session Proposed Schedule:

September 8th at 5:30 PM proposed budget overview

September 15th at 5:00 PM (prior to council meeting)

September 22nd at 5:30 PM

September 29th at 5:30 PM

October 6 at 5:30 PM (prior to council meeting)

October 14th at 5:30 PM

October 20th at 5:30 PM (last meeting before hearings)

*Other dates may be scheduled as needed. Dates listed may be cancelled if no longer needed.

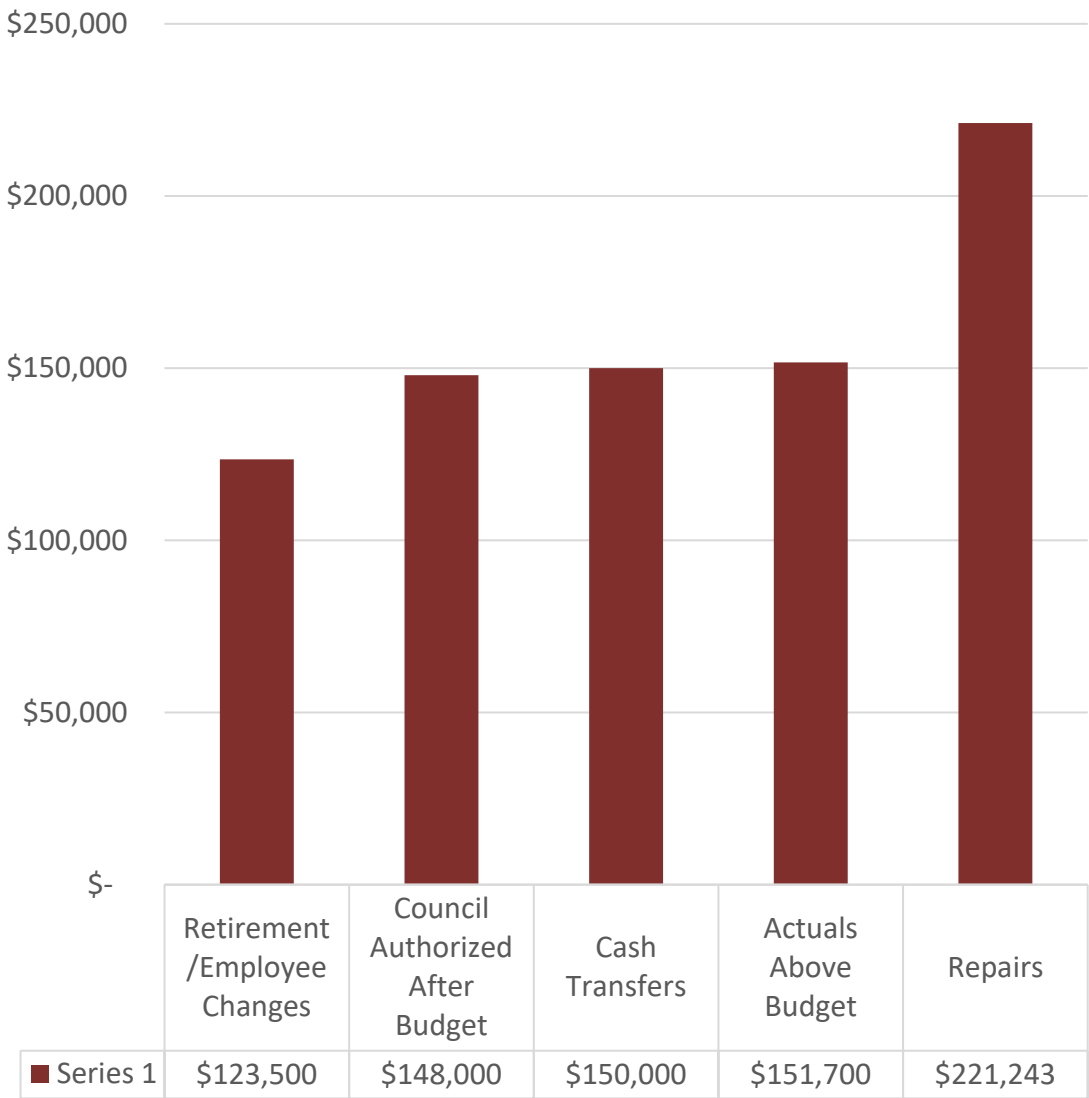
The Annual Budget Hearings are scheduled for:

November 3: First Reading

November 17: Second Reading & Adoption

Current Contingency Commitments 2025

Contingency Budget: \$804,628
Commitments: \$794,443
Remaining: \$10,185



Sales Tax Collections- Statewide Comparisons

- This chart reflects reported sales, not when the City receives payment from the State of SD.
- The City of Mitchell has been above average 4/7 months through July on reported sales compared to 2024.
- Inflation is a factor in this increase

State of SD Dept. of Rev- Municipal Tax Due for Returns Filed in 2025 Month vs 2024 Month (Includes City General Tax & Gross Receipts Tax).								
City	Jan.	Feb.	March	April	May	June	July	Avg %
Aberdeen	-15.26%	1.19%	-1.04%	4.83%	6.18%	3.80%	8.04%	1.11%
Brookings	-11.28%	5.91%	8.76%	9.76%	-3.70%	4.91%	0.79%	2.16%
Huron	4.96%	11.71%	-0.05%	2.85%	-7.03%	4.61%	39.31%	8.05%
Mitchell	6.33%	8.11%	-1.09%	-0.66%	-1.86%	7.23%	15.44%	4.79%
Pierre	4.69%	6.41%	1.34%	-4.23%	3.55%	12.91%	-1.14%	3.36%
Rapid City	7.09%	1.43%	-1.96%	5.07%	1.31%	2.07%	7.22%	3.18%
Sioux Falls	2.54%	4.09%	-0.04%	-6.09%	2.65%	3.44%	3.43%	1.43%
Spearfish	2.55%	8.76%	-0.02%	5.82%	6.92%	3.30%	5.62%	4.71%
Watertown	-0.70%	-3.84%	2.83%	3.12%	6.28%	17.68%	12.97%	5.48%
Yankton	-3.63%	48.16%	-5.60%	-2.20%	-27.73%	-2.51%	-3.82%	0.38%
Average	-0.27%	9.19%	0.31%	1.83%	-1.34%	5.74%	8.79%	3.46%
Avg Excl. SF & RC	-1.54%	10.80%	0.64%	2.41%	-2.17%	6.49%	9.65%	3.75%
Minimum	-15.26%	-3.84%	-5.60%	-6.09%	-27.73%	-2.51%	-3.82%	0.38%
Maximum	7.09%	48.16%	8.76%	9.76%	6.92%	17.68%	39.31%	8.05%

Sales Tax Collections vs. Budget

1st & 2nd Penny Sales Tax												
Year	Budget % Change	Actual % Change	Budget Amount	Total Collections	Difference	1Q	2Q	Q'	3Q	3Q%	4Q	4Q%
2014	2.8%	3.8%	\$ 10,750,000	\$ 10,817,490	\$ 67,490	\$ 2,264,279	\$ 2,354,631	#	\$ 3,007,740	28%	\$ 3,190,840	29%
2015	0.0%	2.8%	\$ 10,750,000	\$ 11,120,694	\$ 370,694	\$ 2,492,614	\$ 2,222,064	#	\$ 3,085,898	28%	\$ 3,320,118	30%
2016	4.0%	-1.6%	\$ 11,180,000	\$ 10,943,600	\$ (236,400)	\$ 2,242,998	\$ 2,378,030	#	\$ 3,281,904	30%	\$ 3,040,668	28%
2017	0.0%	0.0%	\$ 11,180,000	\$ 10,945,889	\$ (234,111)	\$ 2,337,214	\$ 2,345,800	#	\$ 3,438,911	31%	\$ 2,823,964	26%
2018	-2.1%	4.6%	\$ 10,943,600	\$ 11,449,682	\$ 506,082	\$ 2,672,336	\$ 2,260,035	#	\$ 3,587,610	31%	\$ 2,929,702	26%
2019	0.9%	-1.4%	\$ 11,043,600	\$ 11,290,646	\$ 247,046	\$ 2,591,689	\$ 2,216,828	#	\$ 3,458,382	31%	\$ 3,023,747	27%
2020	-2.6%	-0.5%	\$ 10,756,666	\$ 11,231,537	\$ 474,871	\$ 2,565,429	\$ 2,108,282	#	\$ 3,560,399	32%	\$ 2,997,427	27%
2021	4.0%	10.2%	\$ 11,186,666	\$ 12,375,451	\$ 1,188,785	\$ 2,529,542	\$ 2,511,038	#	\$ 4,053,529	33%	\$ 3,281,341	27%
2022	2.2%	9.5%	\$ 11,431,538	\$ 13,551,624	\$ 2,120,086	\$ 2,969,781	\$ 3,243,894	#	\$ 3,694,041	27%	\$ 3,643,907	27%
2023	3.2%	7.0%	\$ 11,800,000	\$ 14,500,123	\$ 2,700,123	\$ 3,186,505	\$ 3,419,033	#	\$ 3,988,258	28%	\$ 3,906,327	27%
2024	11.3%	5.64%	\$ 13,130,370	\$ 15,317,289	\$ 2,186,919	\$ 3,511,956	\$ 3,051,957	#	\$ 4,585,372	30%	\$ 4,168,005	27%
2025	2.3%		\$ 13,432,990	\$ 10,327,818	\$ (3,105,172)	\$ 3,673,101	\$ 2,781,289		\$ 3,873,429		\$ -	
					77%	% Budget						
YTD vs FY budget - Full budget Year				\$ (3,105,172)	67%	% Year						

- 2025 Collections are currently 4.1% above 2024 as of August 2025.
- 2025 budget is \$1.9 million below 2024 collections *This was kept below anticipated collections due to the upcoming Lake Mitchell bond payment. (\$1.2 million)*

Entertainment Tax Collections vs. Budget

Entertainment Tax												
Year	Budget % Change	Actual % Change	Budget	Total Collected	Difference	1Q	2Q	3Q	3Q%	4Q	4Q%	
2014	3.4%	5.0%	\$ 722,000.00	\$ 725,646.21	\$ 3,646.21	\$ 135,546.54	\$ 142,149.17	\$ 225,519.46	31%	\$ 222,431.04	31%	
2015	0.0%	6.2%	\$ 722,000.00	\$ 770,673.56	\$ 48,673.56	\$ 154,511.20	\$ 146,311.33	\$ 253,959.91	33%	\$ 215,891.12	28%	
2016	3.9%	2.9%	\$ 750,000	\$ 793,240	\$ 43,240	\$ 145,552	\$ 157,656	\$ 250,026	32%	\$ 240,006	30%	
2017	-9.3%	-0.4%	\$ 680,000	\$ 790,108	\$ 110,108	\$ 145,553	\$ 169,649	\$ 269,220	34%	\$ 203,551	26%	
2018	20.6%	-0.1%	\$ 820,000	\$ 789,559	\$ (30,441)	\$ 145,554	\$ 143,388	\$ 278,327	35%	\$ 203,784	26%	
2019	-3.7%	5.6%	\$ 790,000	\$ 833,576	\$ 43,576	\$ 174,314	\$ 155,420	\$ 280,795	34%	\$ 223,047	27%	
2020	0.0%	-9.4%	\$ 790,000	\$ 755,429	\$ (34,571)	\$ 172,442	\$ 124,321	\$ 245,967	33%	\$ 212,698	28%	
2021	-17.7%	23.0%	\$ 650,000	\$ 929,072	\$ 279,072	\$ 157,977	\$ 179,765	\$ 345,505	37%	\$ 245,825	26%	
2022	16.2%	4.8%	\$ 755,000	\$ 974,002	\$ 219,002	\$ 184,256	\$ 233,237	\$ 300,335	31%	\$ 256,174	26%	
2023	11.9%	0.02%	\$ 845,000	\$ 974,199	\$ 129,199	\$ 199,200	\$ 210,465	\$ 305,684	31%	\$ 258,850	27%	
2024	10.0%	6.23%	\$ 929,195	\$ 1,034,855	\$ 105,660	\$ 207,641	\$ 194,906.04	\$ 337,926.29	33%	\$ 294,381.86	28%	
2025	4.9%		\$ 975,000	\$ 700,589	\$ (274,411)	\$ 238,539	\$ 186,297.61	\$ 275,752.42		\$ -		
					72%	% Budget						
YTD vs Fiscal Year Budget- Full Budget Year					\$ (274,411)	67%	% Year					

- 2025 Collections are currently 9% above 2024 collections
- The 2025 budget is \$59,855 below the 2024 collection level
- The proposed 2026 budget is \$1,100,000 which is 6% above the 2024 collection level
- Entertainment Tax: prepared food, alcohol, ticket sales, hotel rooms.

2026 Proposed Budget

Revenue

Expenditures

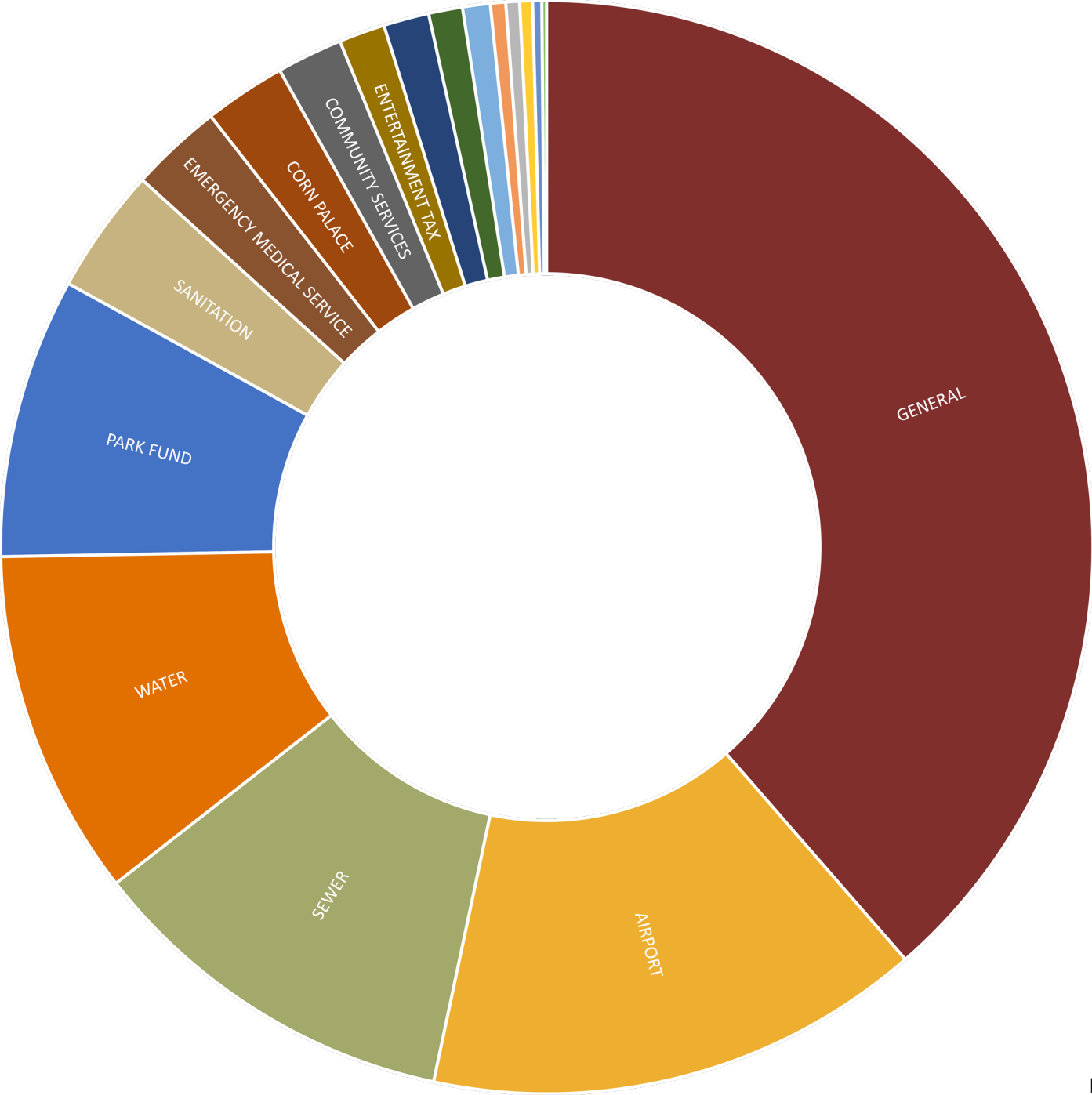
Cash Balances

Capital Items

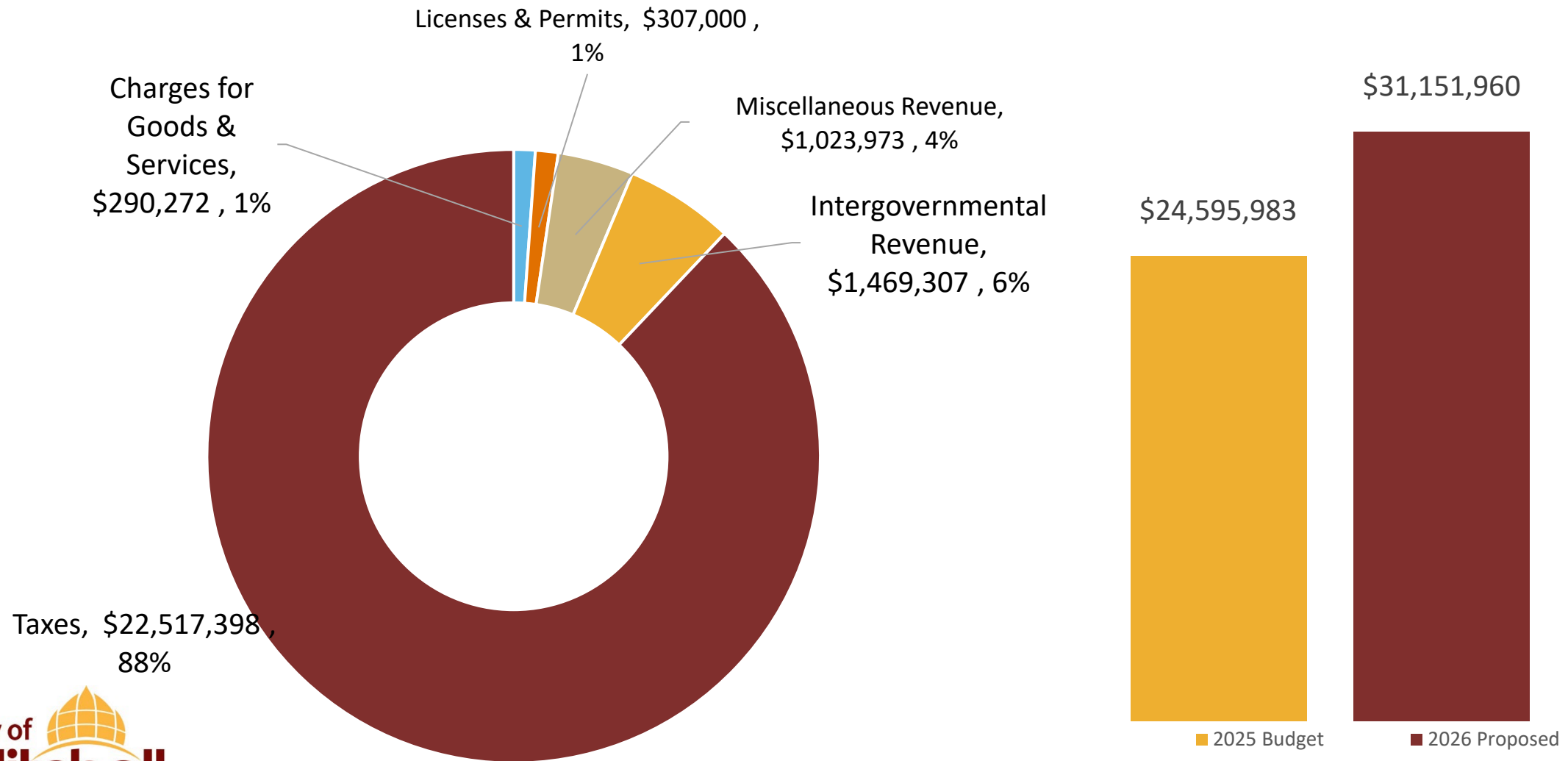
Future Meetings

Proposed Revenue Budget- All Funds

	2026 Proposed Budget
GENERAL	\$ 31,151,950
AIRPORT	\$ 11,887,186
SEWER	\$ 8,989,926
WATER	\$ 8,277,644
PARK FUND	\$ 6,692,426
SANITATION	\$ 2,997,500
EMERGENCY MEDICAL SERVICE	\$ 2,202,714
CORN PALACE	\$ 1,947,898
COMMUNITY SERVICES	\$ 1,574,707
ENTERTAINMENT TAX	\$ 1,100,000
E-911 EMERGENCY	\$ 1,085,600
TAX INCREMENT FINANCING	\$ 810,000
GOLF COURSE	\$ 660,650
BUSINESS IMPROVEMENT DISTRICTS	\$ 365,700
LAKE MITCHELL	\$ 327,571
NUTRITION	\$ 306,403
INDOOR POOL DEBT SERVICE	\$ 216,500
CAMPGROUND	\$ 118,600

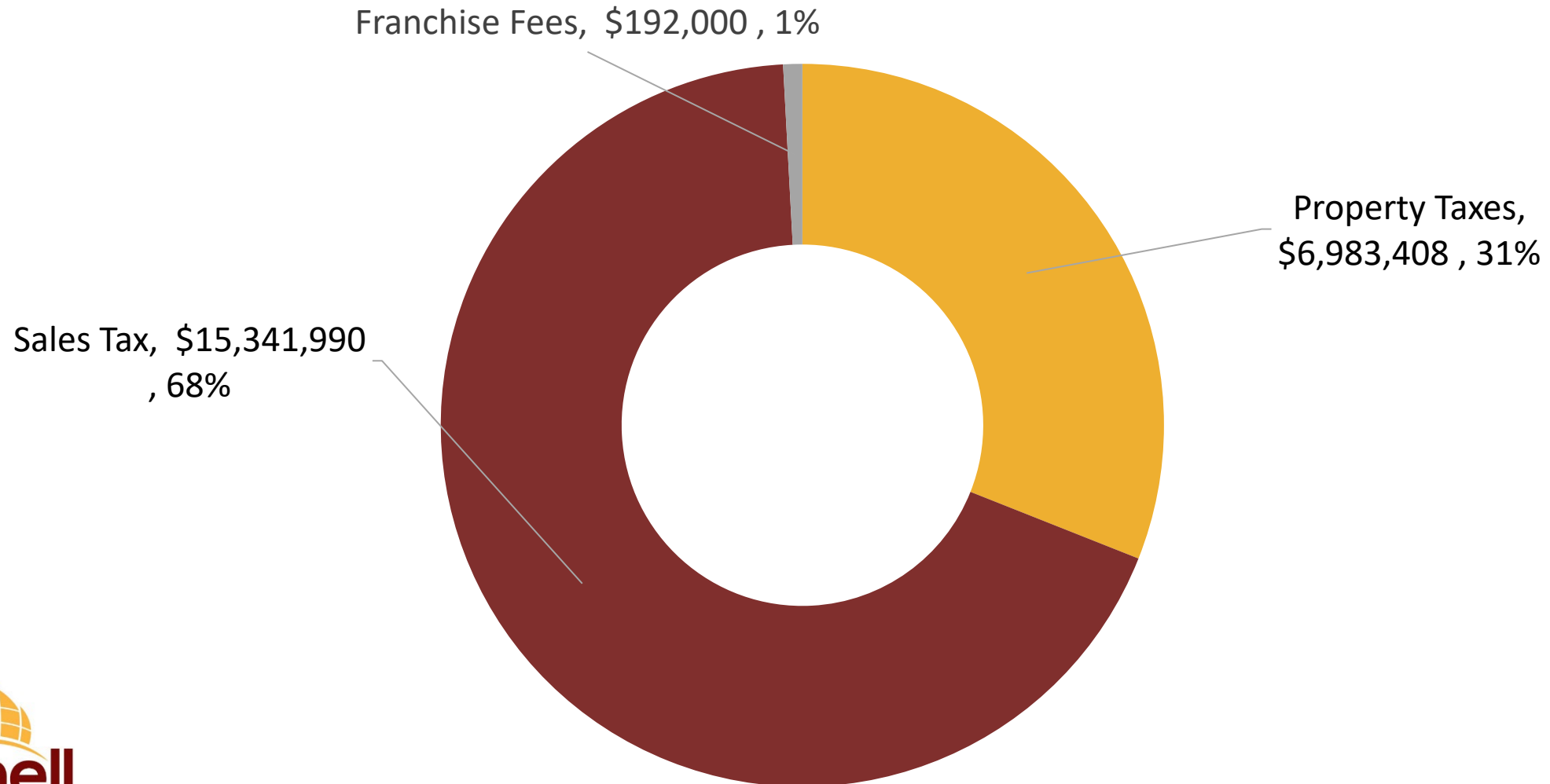


Proposed General Fund Revenue Budget

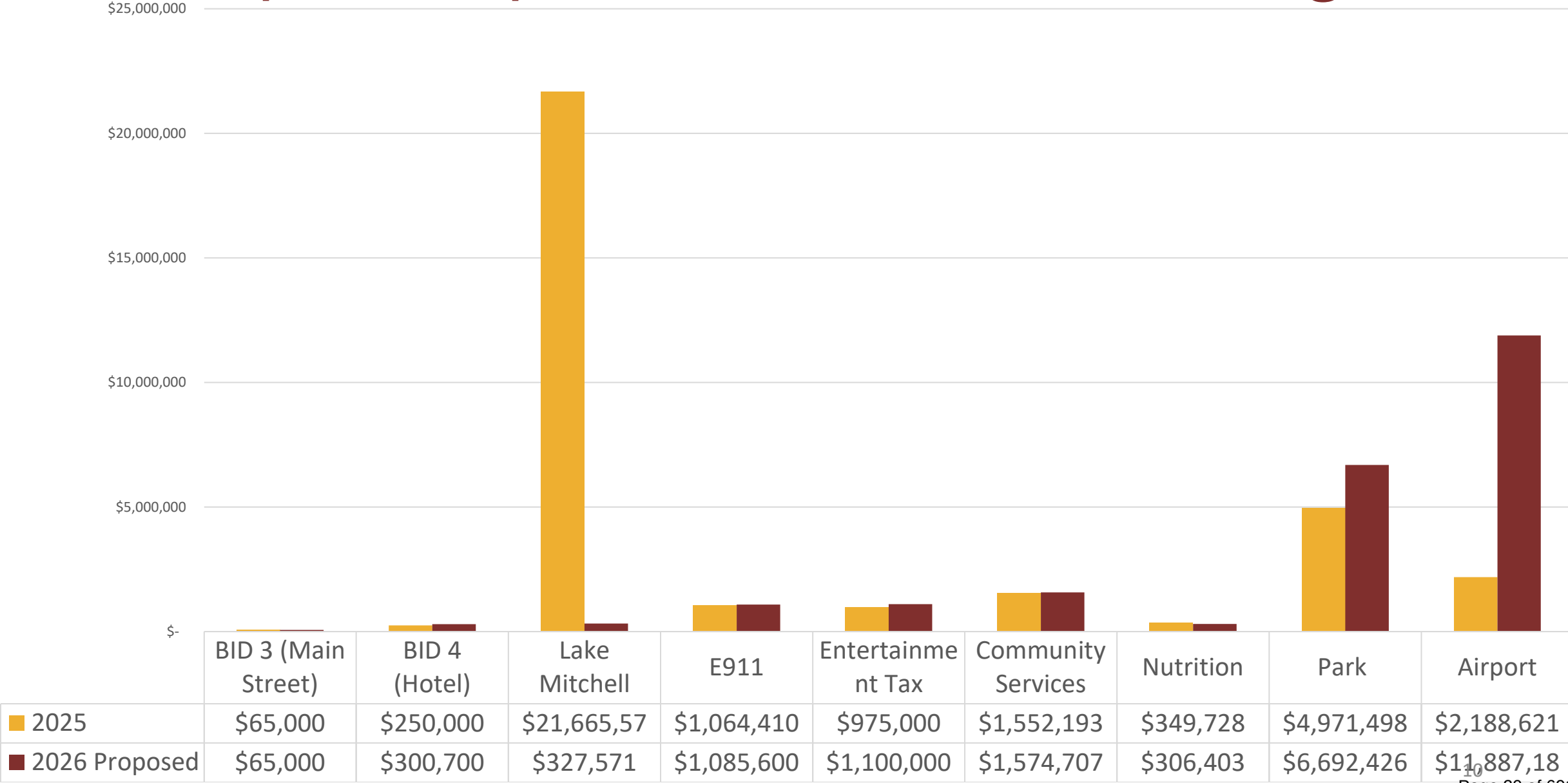


Proposed General Fund Revenue Budget

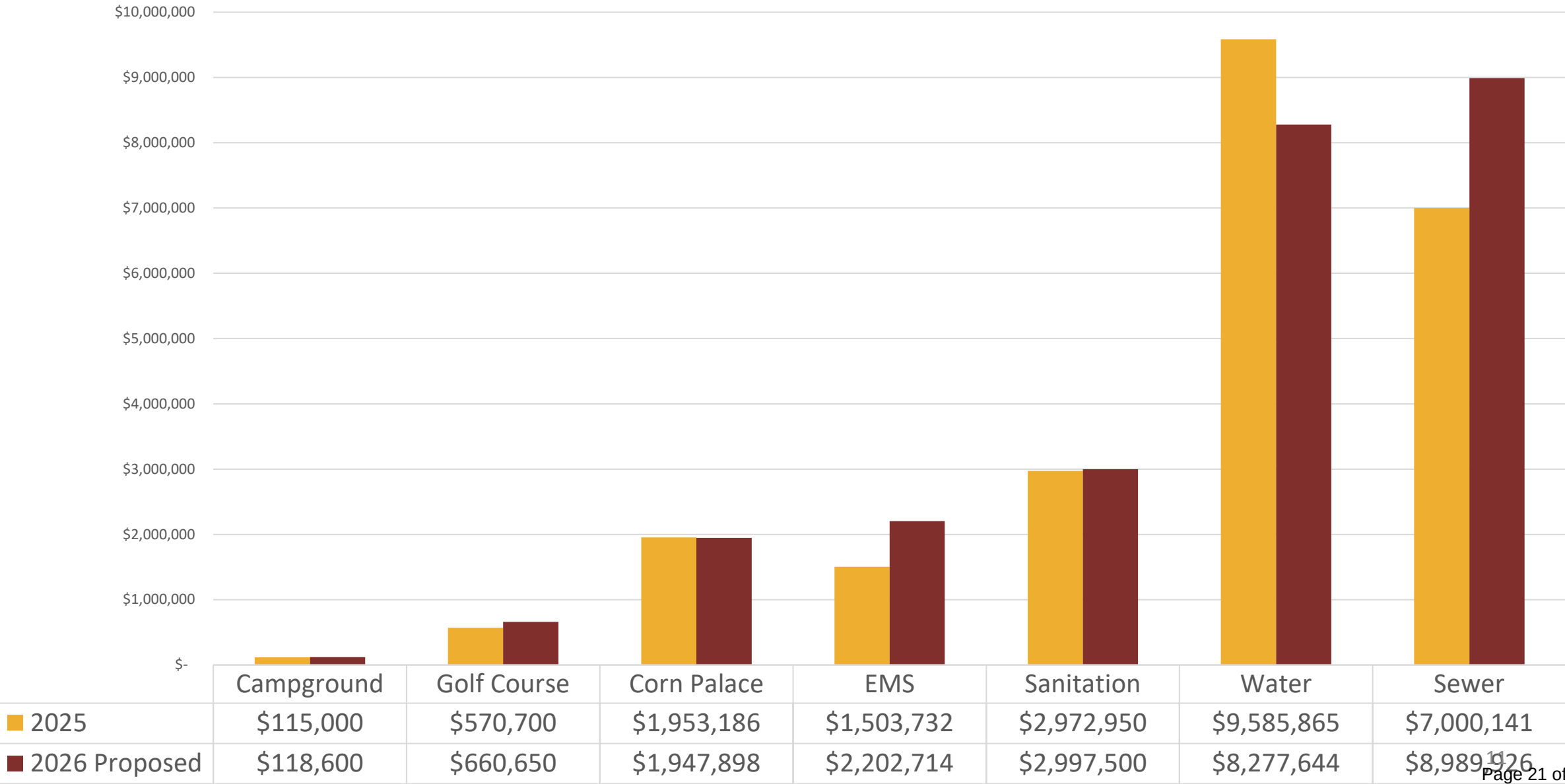
Tax Revenue By Category



Proposed Special Revenue Fund Budgets

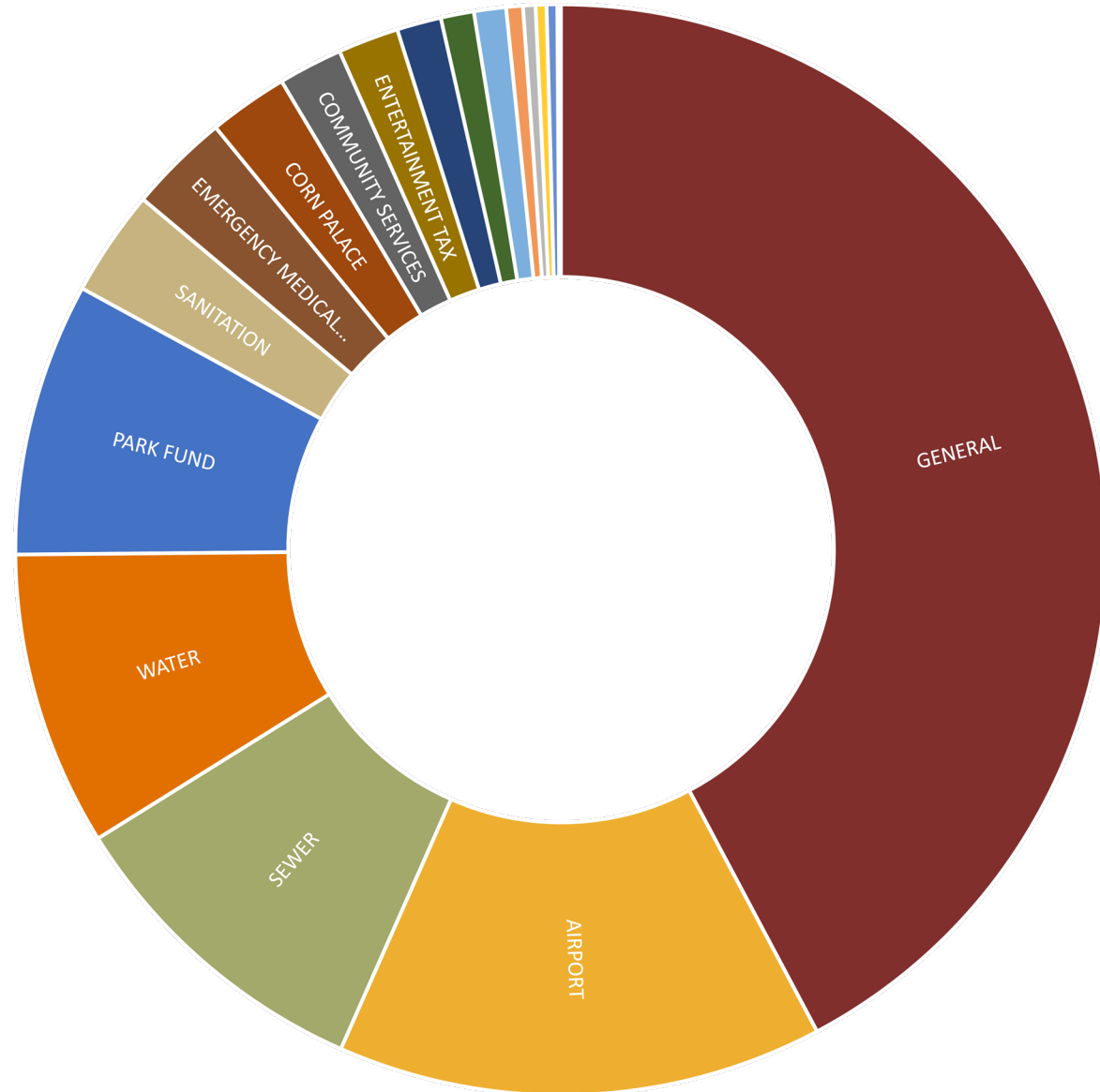


Proposed Enterprise Fund Revenue Budgets



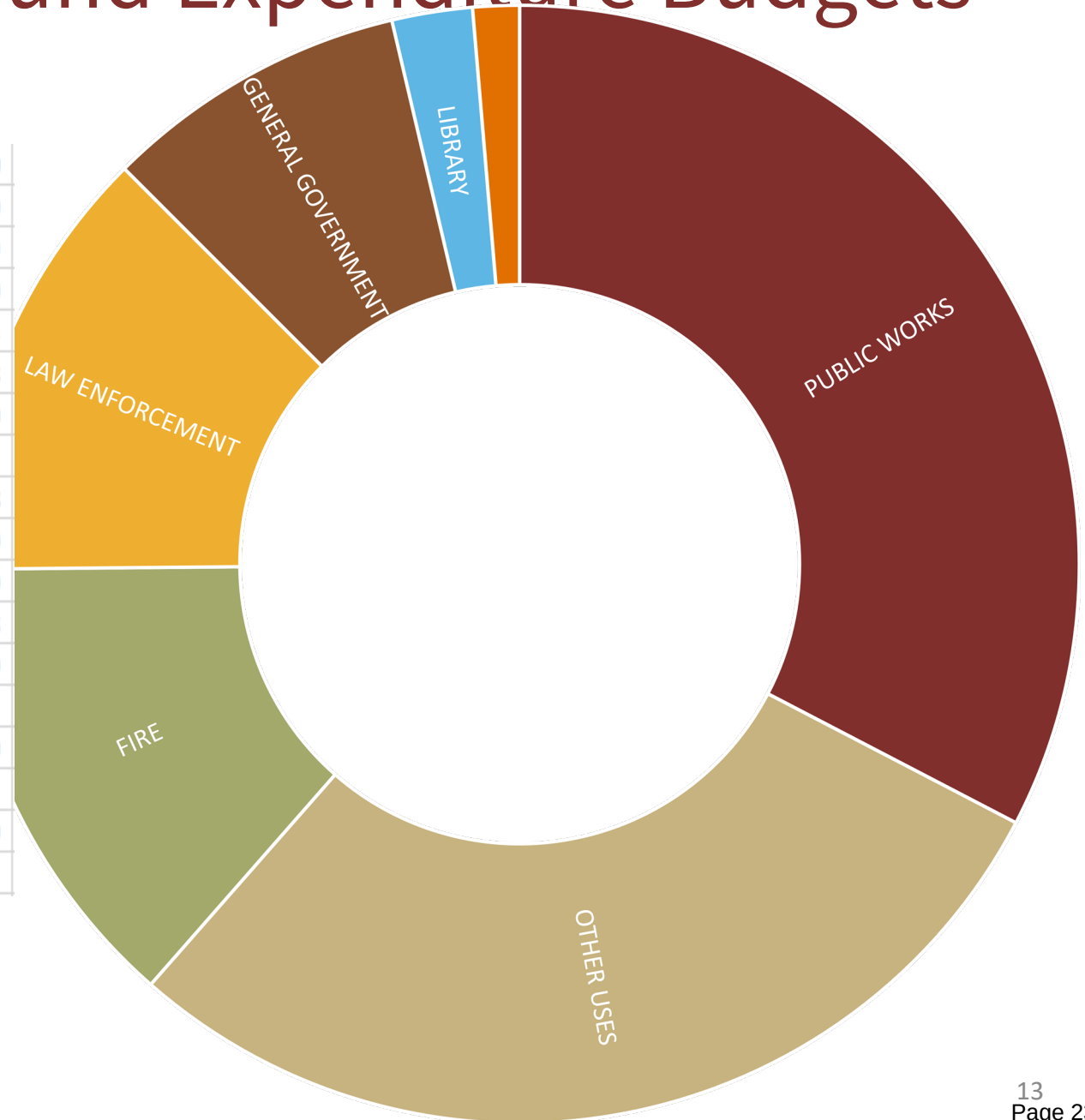
Proposed Expenditure Budgets

	2026 Proposed Budget
GENERAL	\$ 34,901,950
AIRPORT	\$ 11,887,186
SEWER	\$ 7,866,136
WATER	\$ 7,217,651
PARK FUND	\$ 6,692,426
SANITATION	\$ 2,603,936
EMERGENCY MEDICAL SERVICE	\$ 2,466,913
CORN PALACE	\$ 1,944,043
COMMUNITY SERVICES	\$ 1,574,707
ENTERTAINMENT TAX	\$ 1,487,750
E-911 EMERGENCY	\$ 1,085,600
TAX INCREMENT FINANCING	\$ 810,000
GOLF COURSE	\$ 785,650
NUTRITION	\$ 408,651
LAKE MITCHELL	\$ 303,400
BUSINESS IMPROVEMENT DISTRICTS	\$ 265,392
INDOOR POOL DEBT SERVICE	\$ 262,000
CAMPGROUND	\$ 90,927

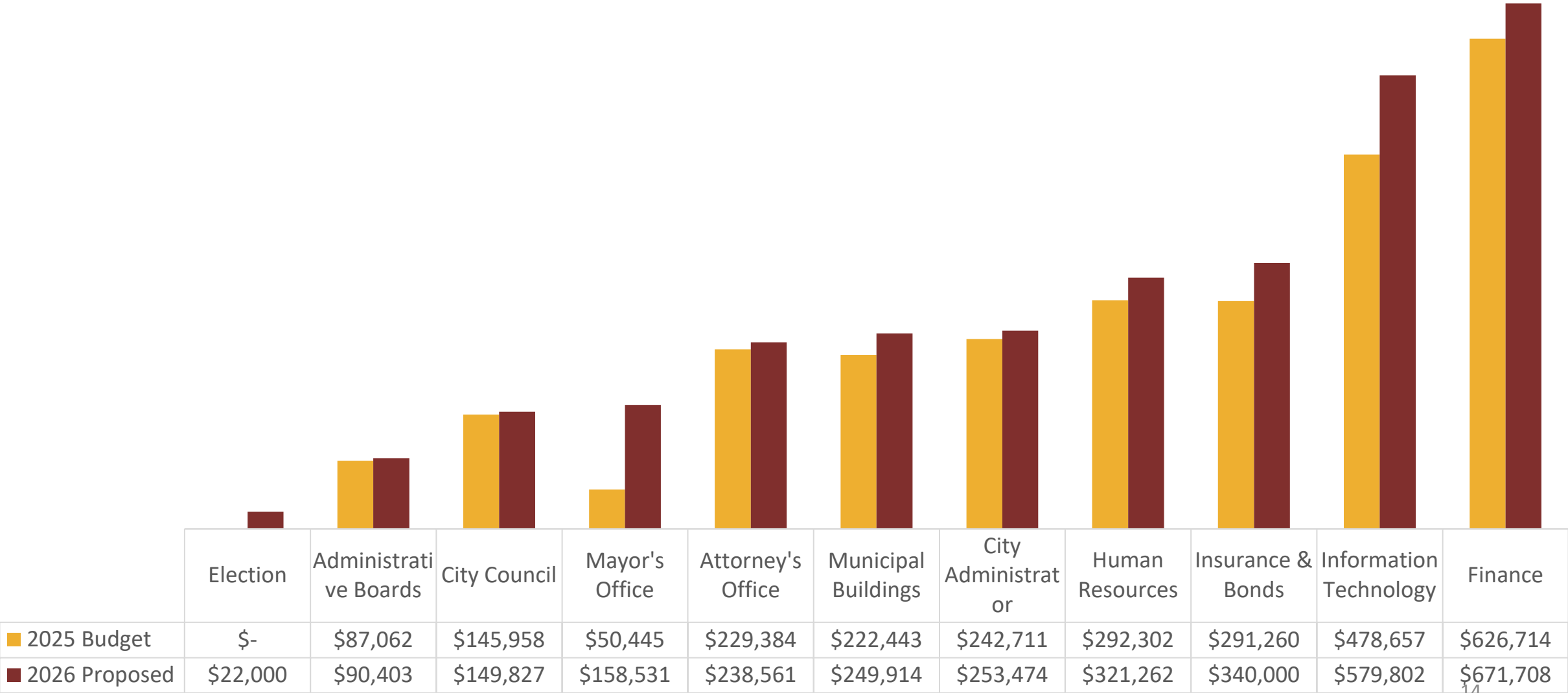


Proposed General Fund Expenditure Budgets

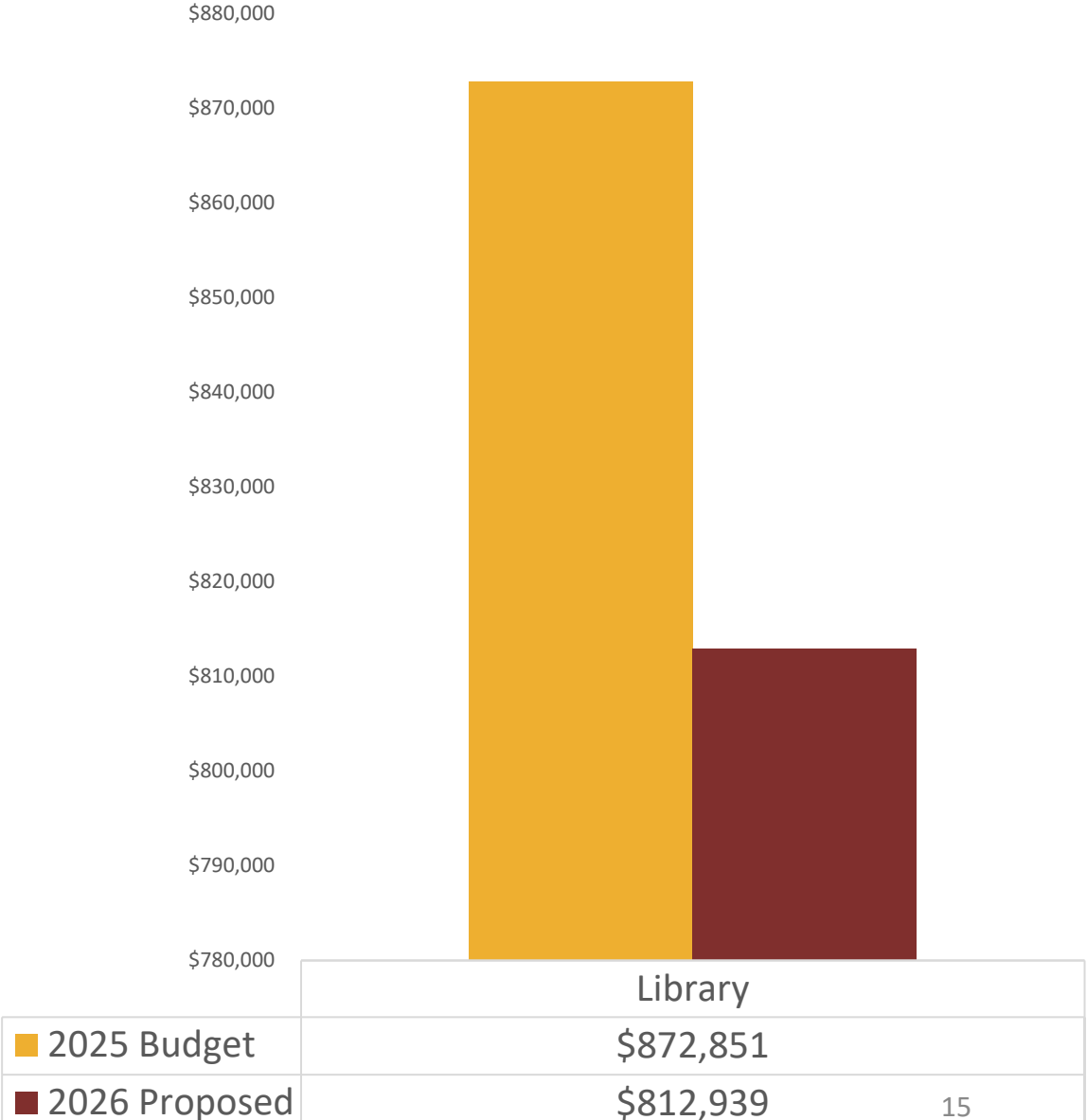
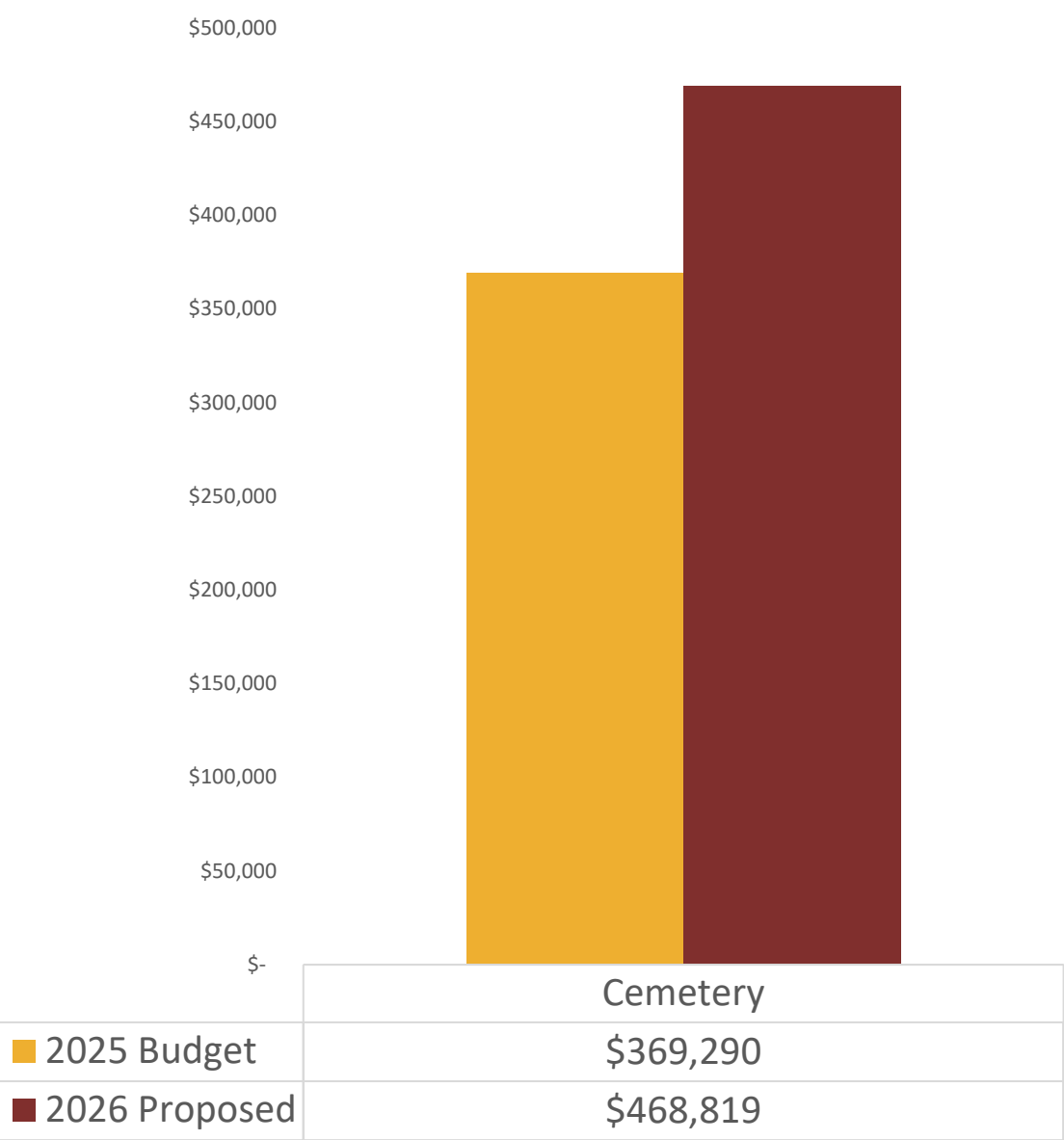
General Government	\$ 3,075,482	Public Works	\$ 11,396,330
Finance Office	\$ 671,708	Storm Drainage	\$ 4,446,000
Information Technology	\$ 579,802	Streets & Sidewalks	\$ 2,775,519
Insurance & Bonds	\$ 340,000	Street Department	\$ 2,134,230
Human Resources	\$ 321,262	Public Works Administration	\$ 1,170,093
City Administrator	\$ 253,474	Traffic	\$ 792,488
Municipal Buildings	\$ 249,914	Snow Removal	\$ 78,000
City Attorney	\$ 238,561		
Mayor's Office	\$ 158,531	Other	\$ 10,055,788
City Council	\$ 149,827	Transfers Out	\$ 8,125,410
Administrative Boards	\$ 90,403	Debt	\$ 852,200
Elections	\$ 22,000	Contingency	\$ 804,628
		Subsidies	\$ 273,550
Police	\$4,419,845		
Police Department	\$ 4,398,845	Cemetery	\$ 468,819
Animal Control	\$ 21,000		
		Library	\$ 812,939
Fire	\$ 4,672,747.00		



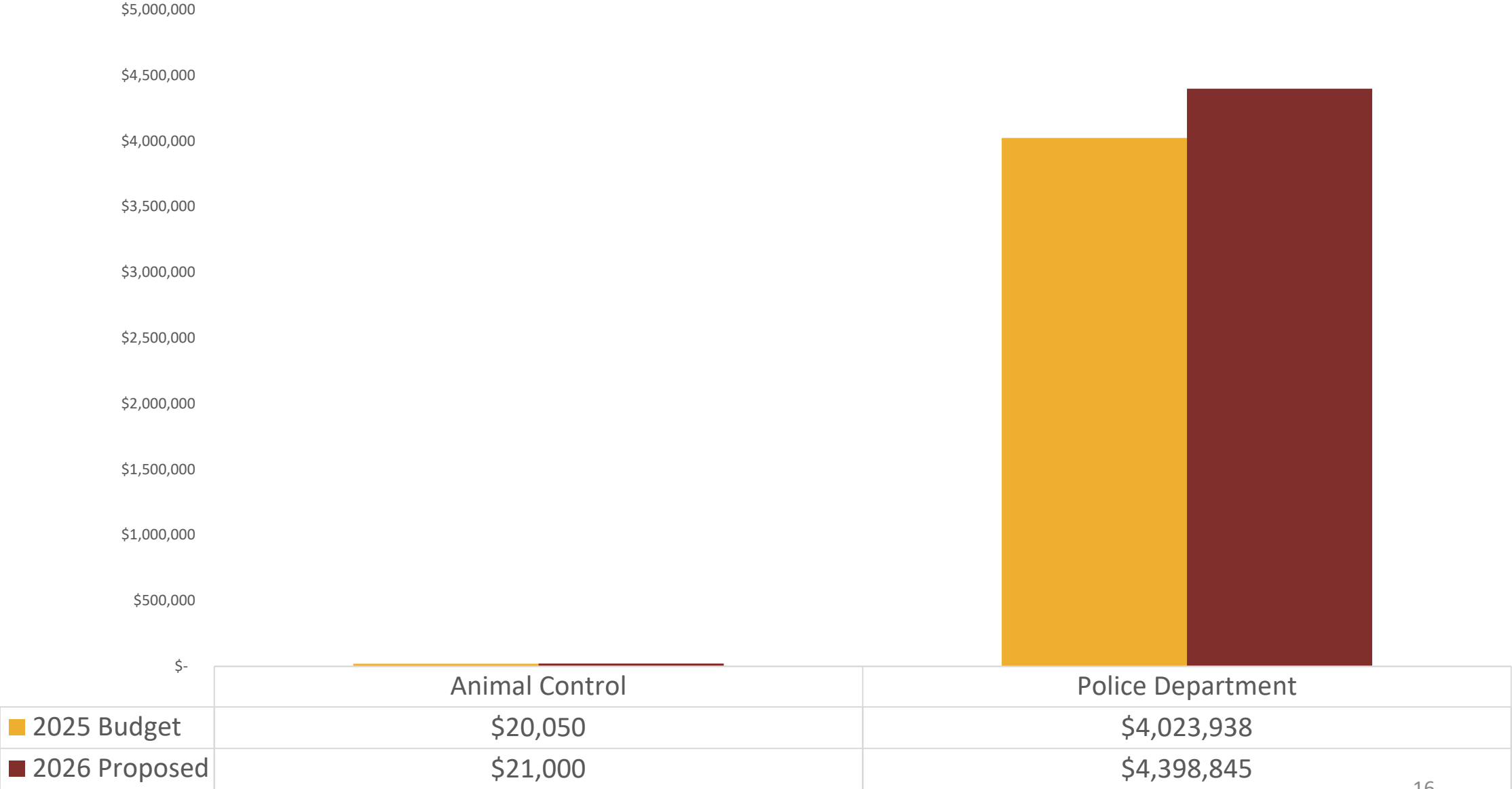
General Fund- General Government



General Fund- Cemetery & Library



General Fund- Police



General Fund- Fire



\$5,000,000

\$4,500,000

\$4,000,000

\$3,500,000

\$3,000,000

\$2,500,000

\$2,000,000

\$1,500,000

\$1,000,000

\$500,000

\$-



FIRE

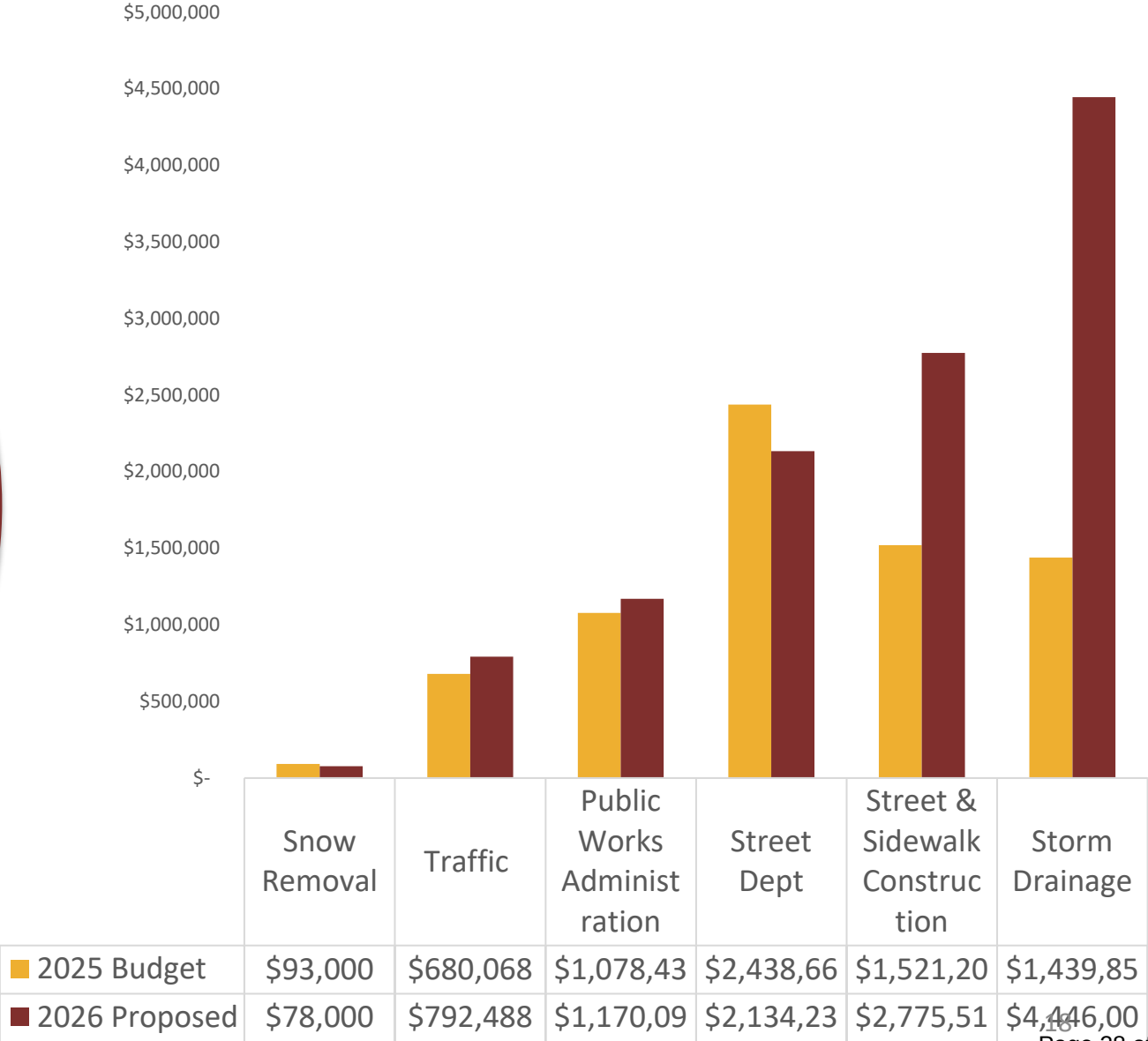
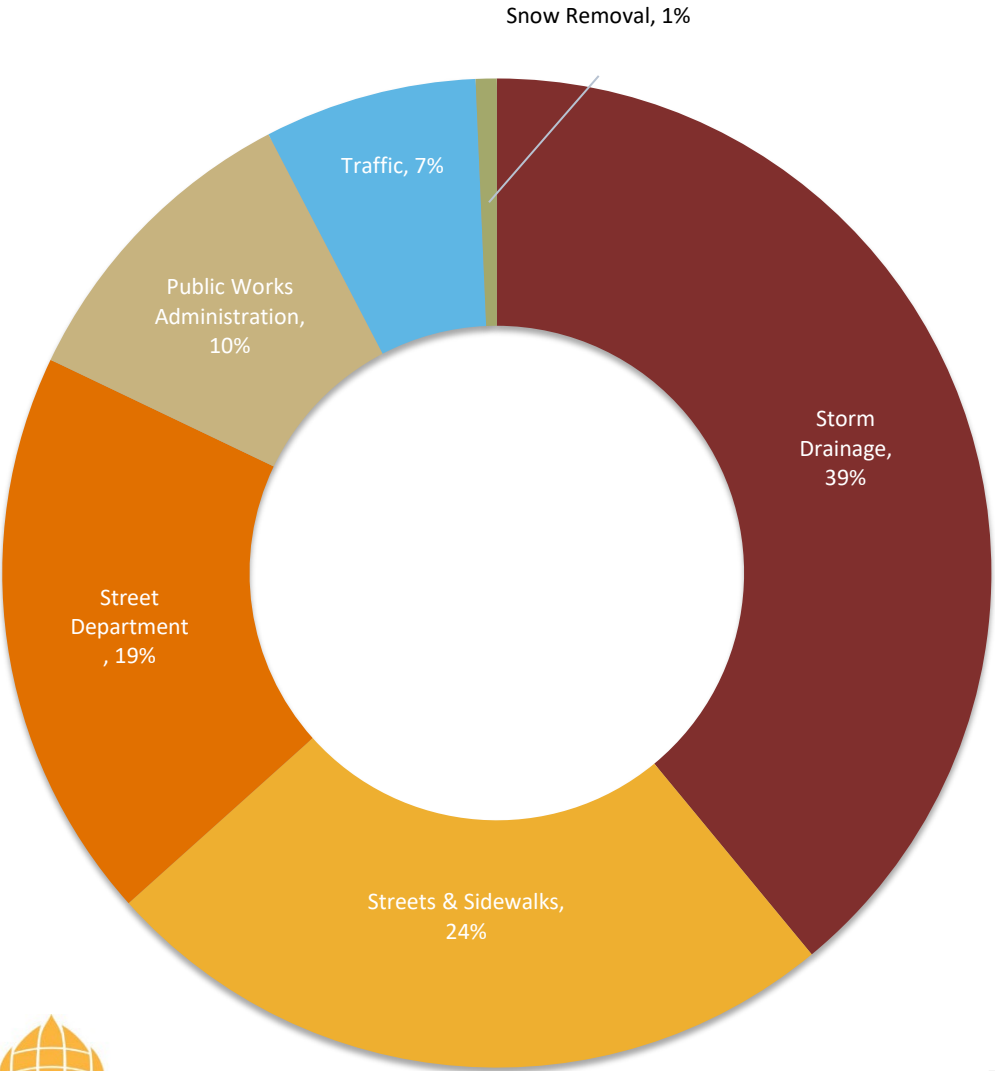
■ 2025 Budget

\$2,284,845

■ 2026 Proposed

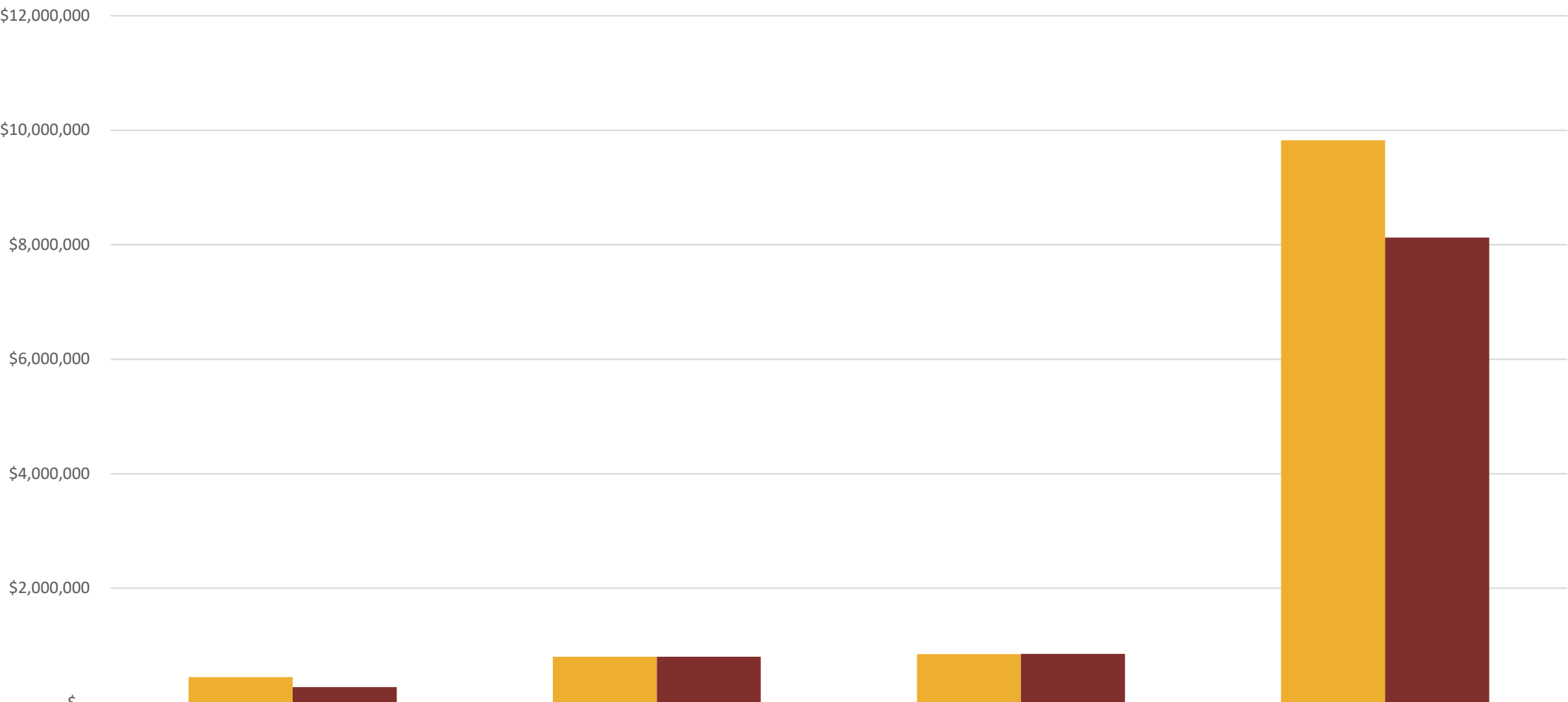
\$4,672,747

General Fund- Public Works



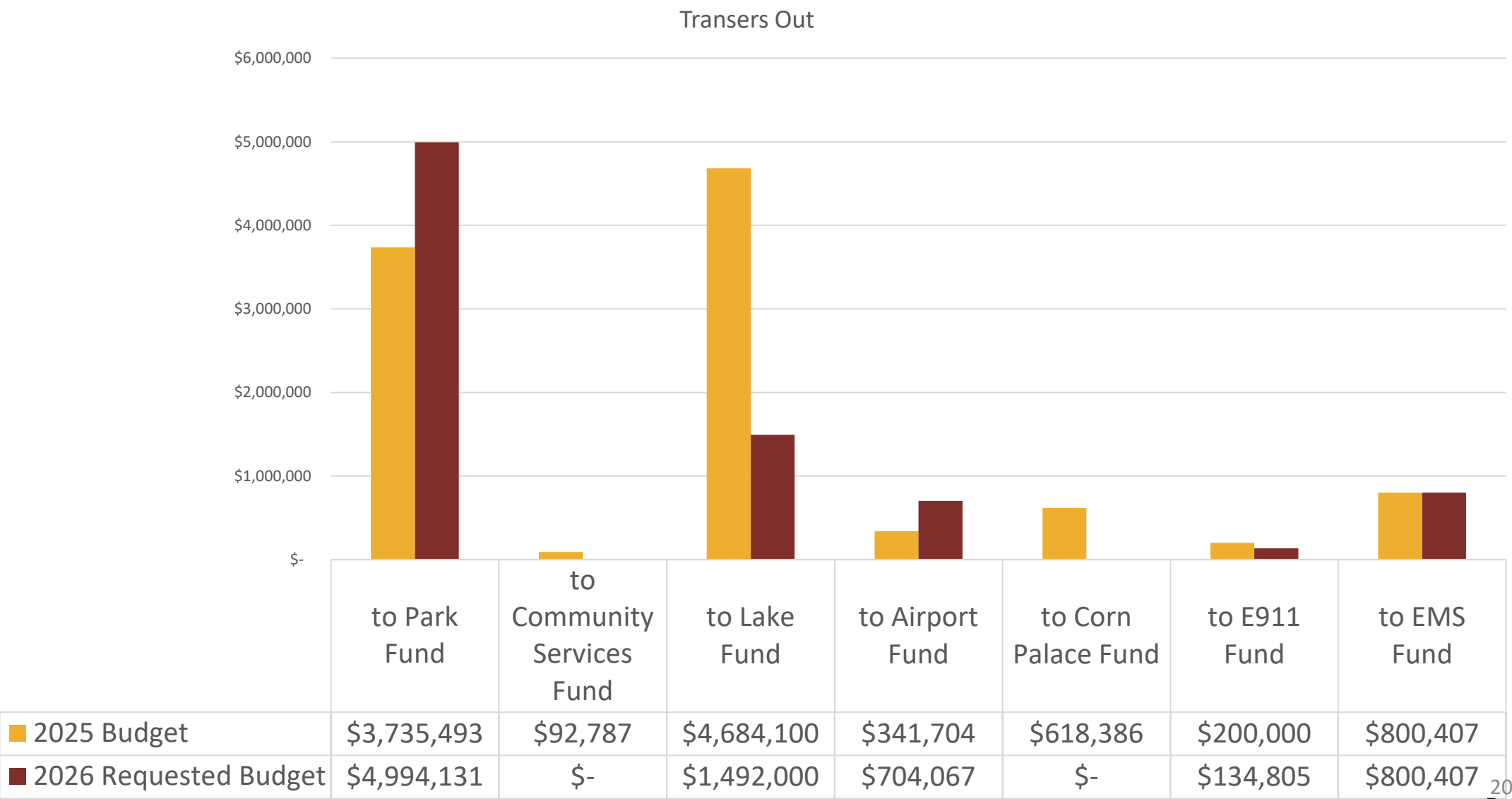
General Fund- Other Uses

Other Uses

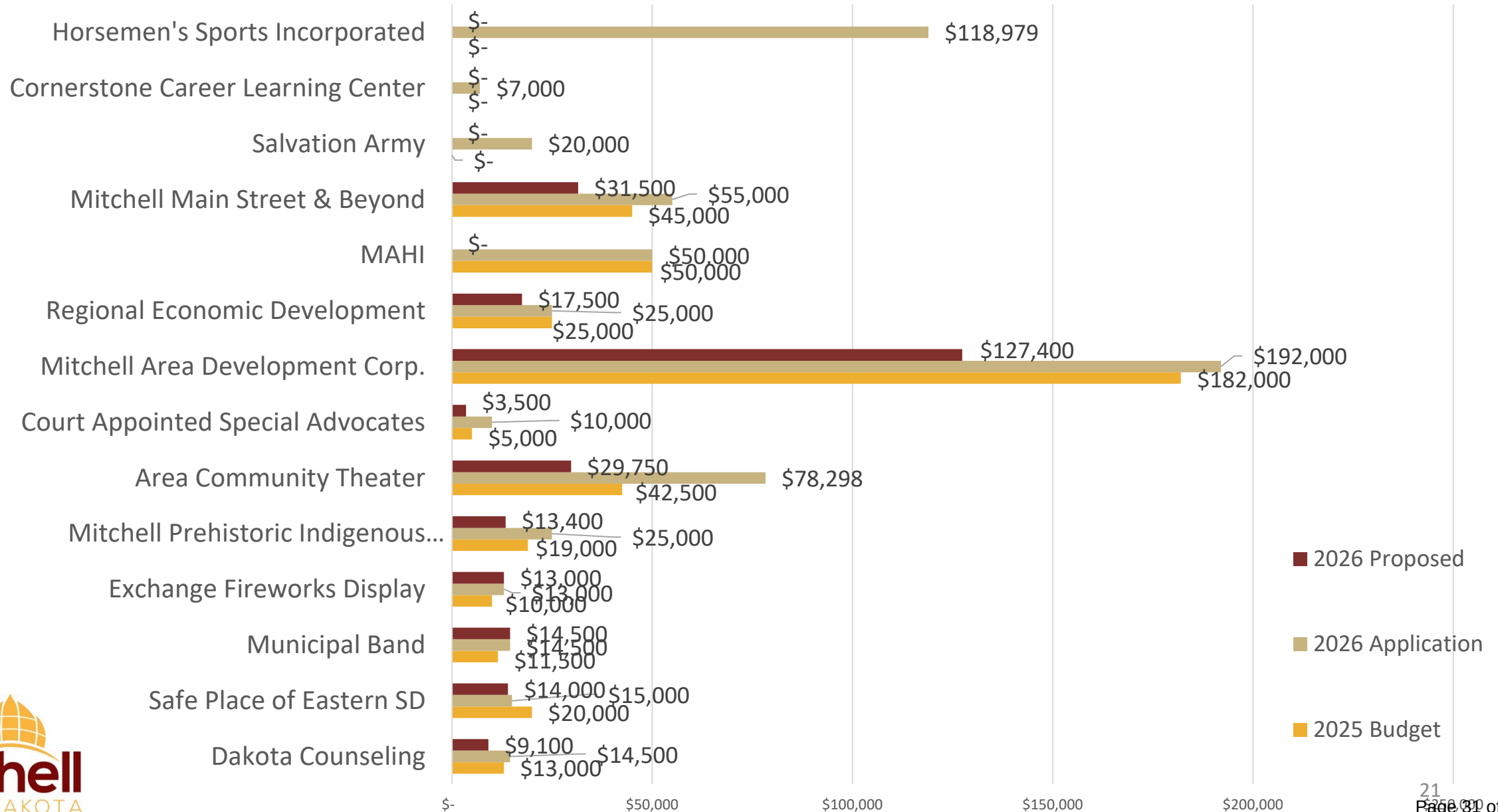


	Subsidies	Contingency	Debt Service	Transfers Out
2025 Budget	\$448,000	\$804,628	\$848,500	\$9,822,877
2026 Proposed	\$273,550	\$804,628	\$852,200	\$8,125,410

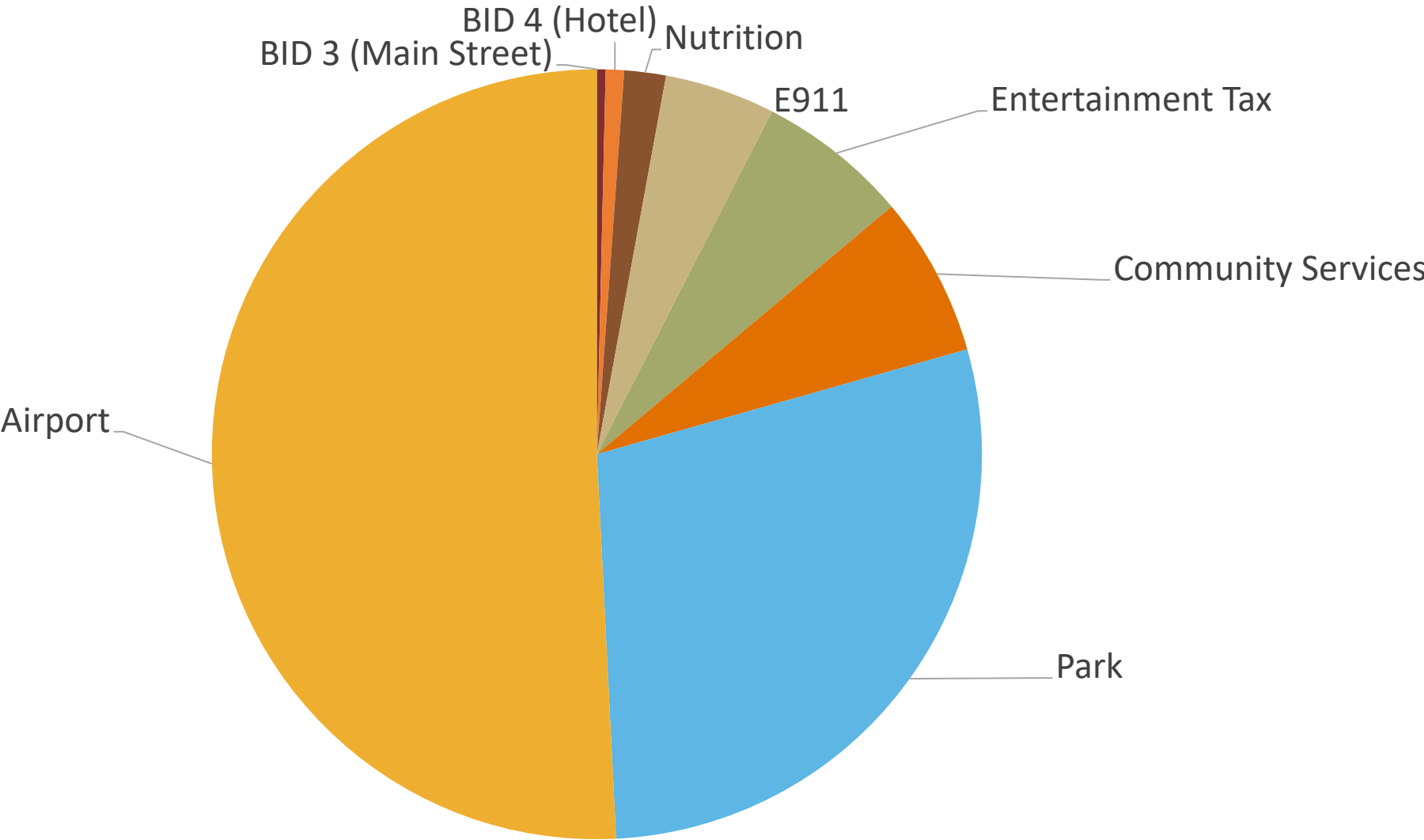
Proposed Transfers out of General Fund



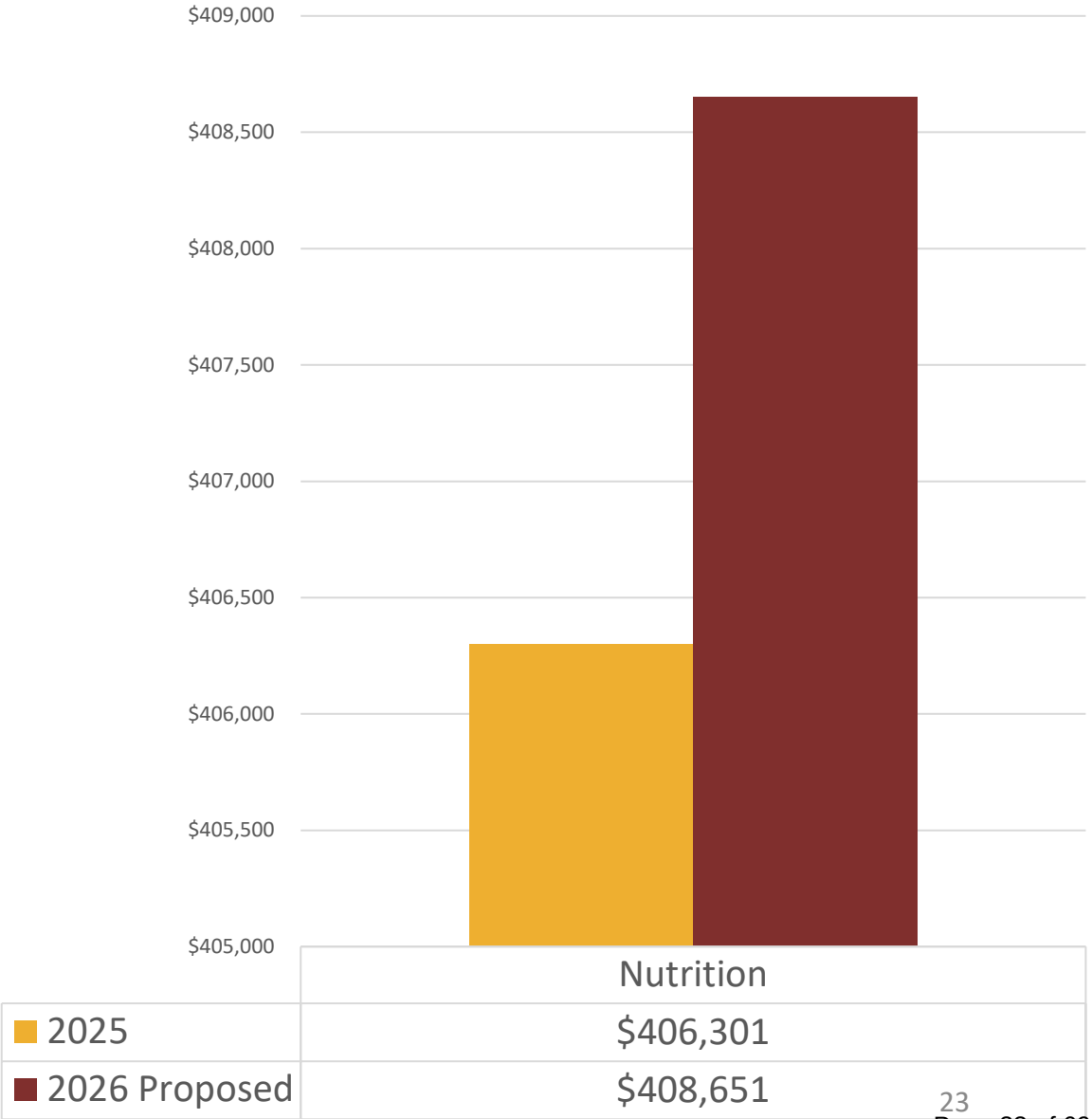
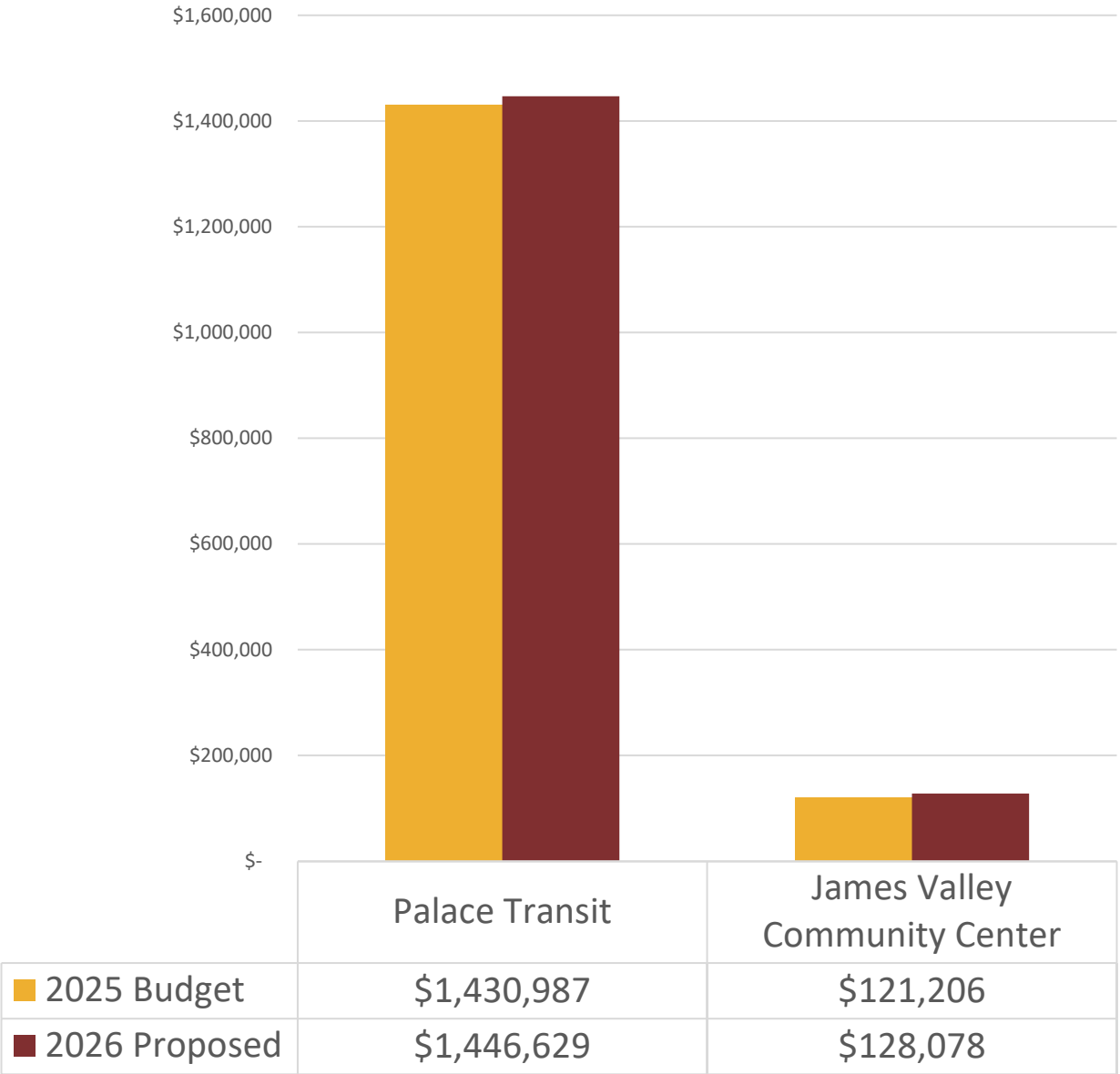
Proposed General Fund Subsidies



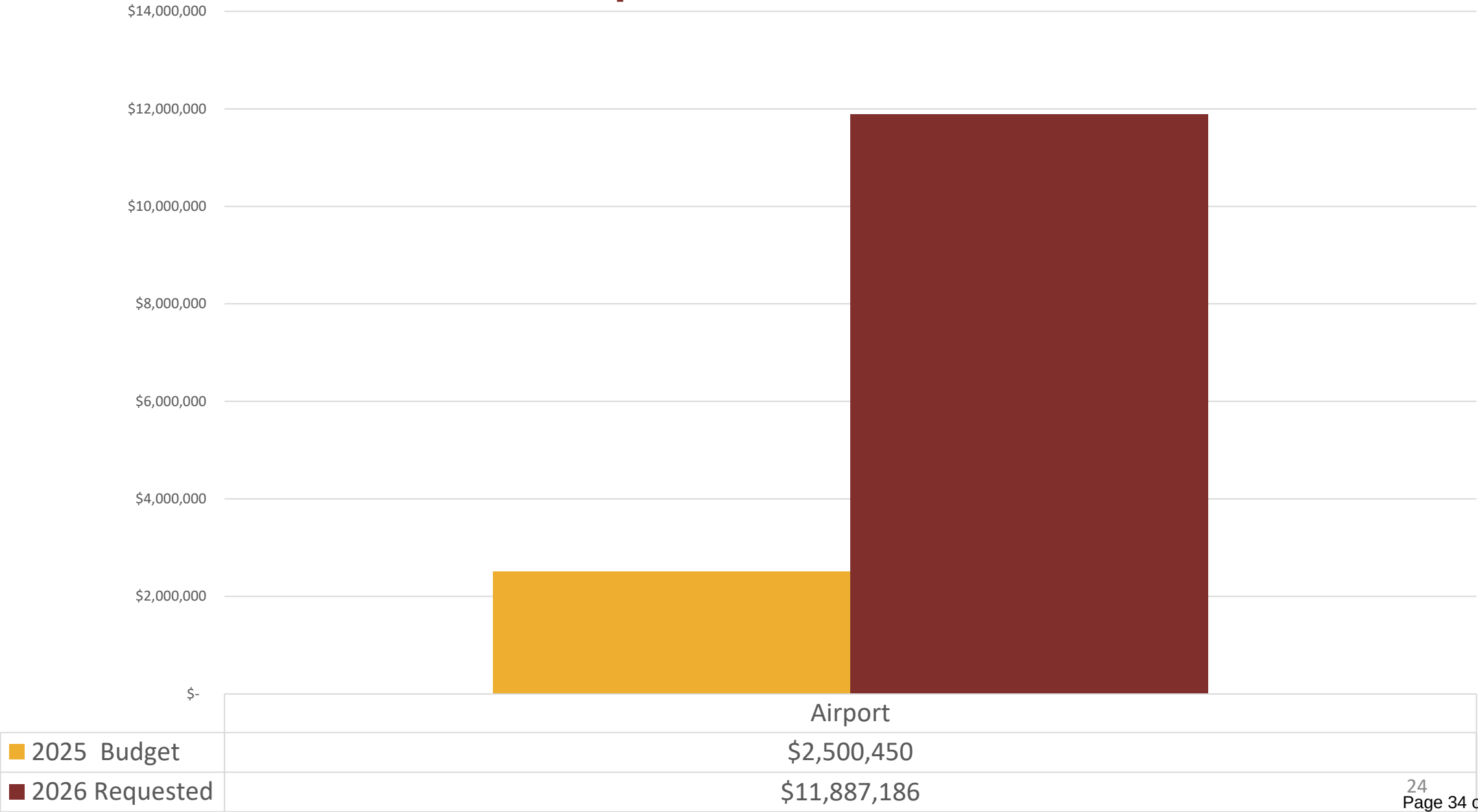
Special Revenue Fund Expenditure Budgets



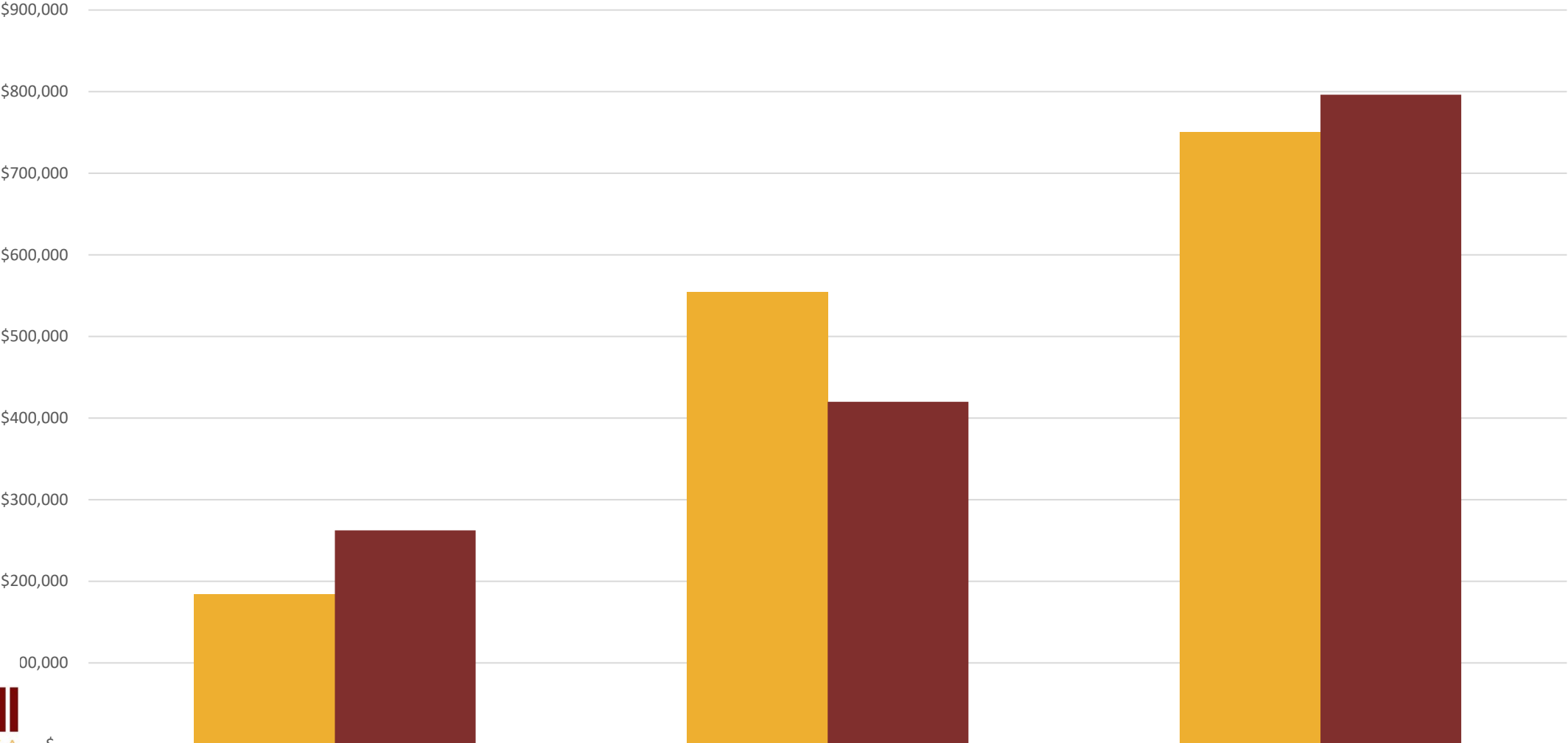
Community Services



Airport Fund



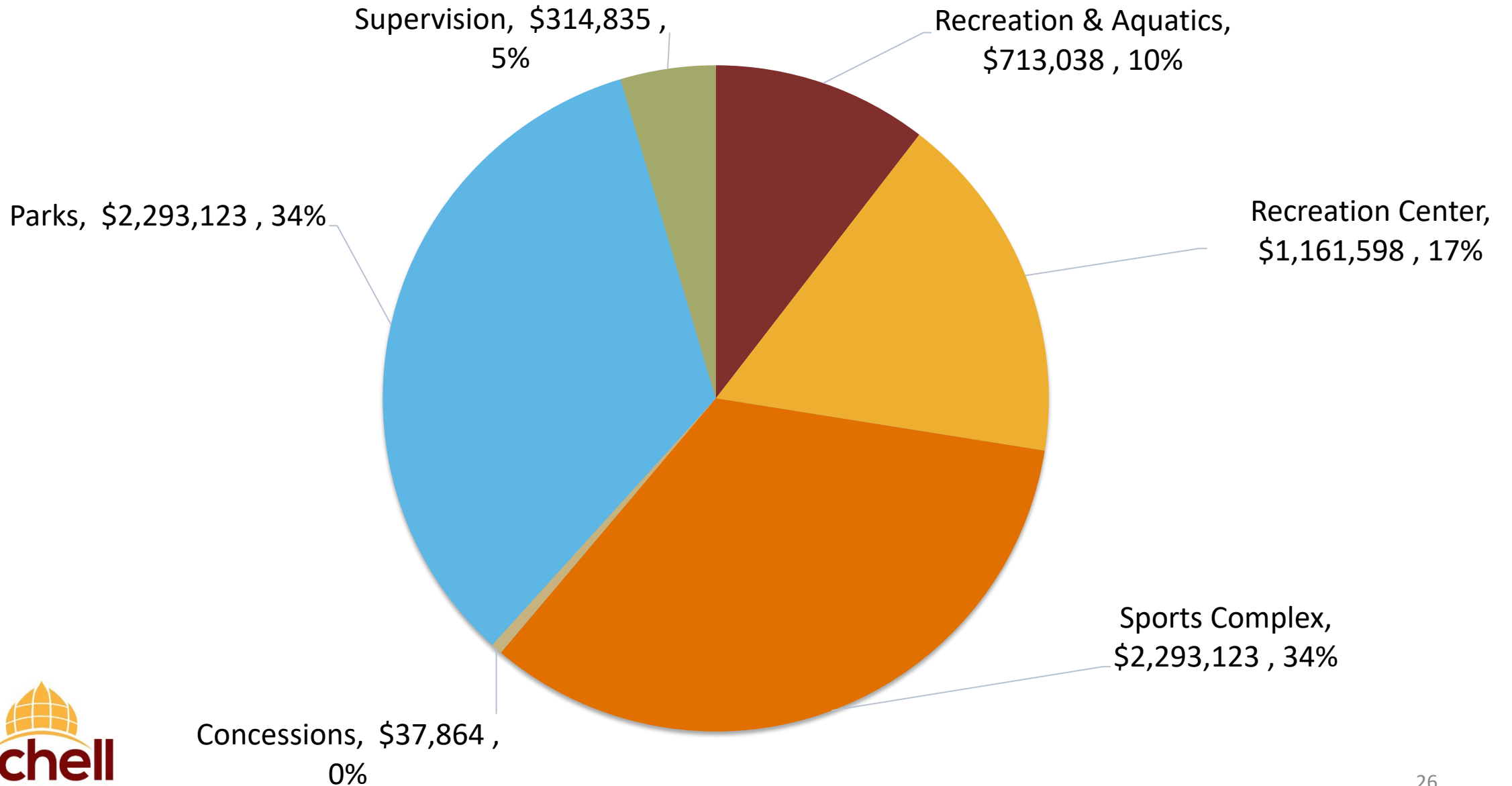
Entertainment Tax Fund



■ 2026 Requested
■ 2025 Budget

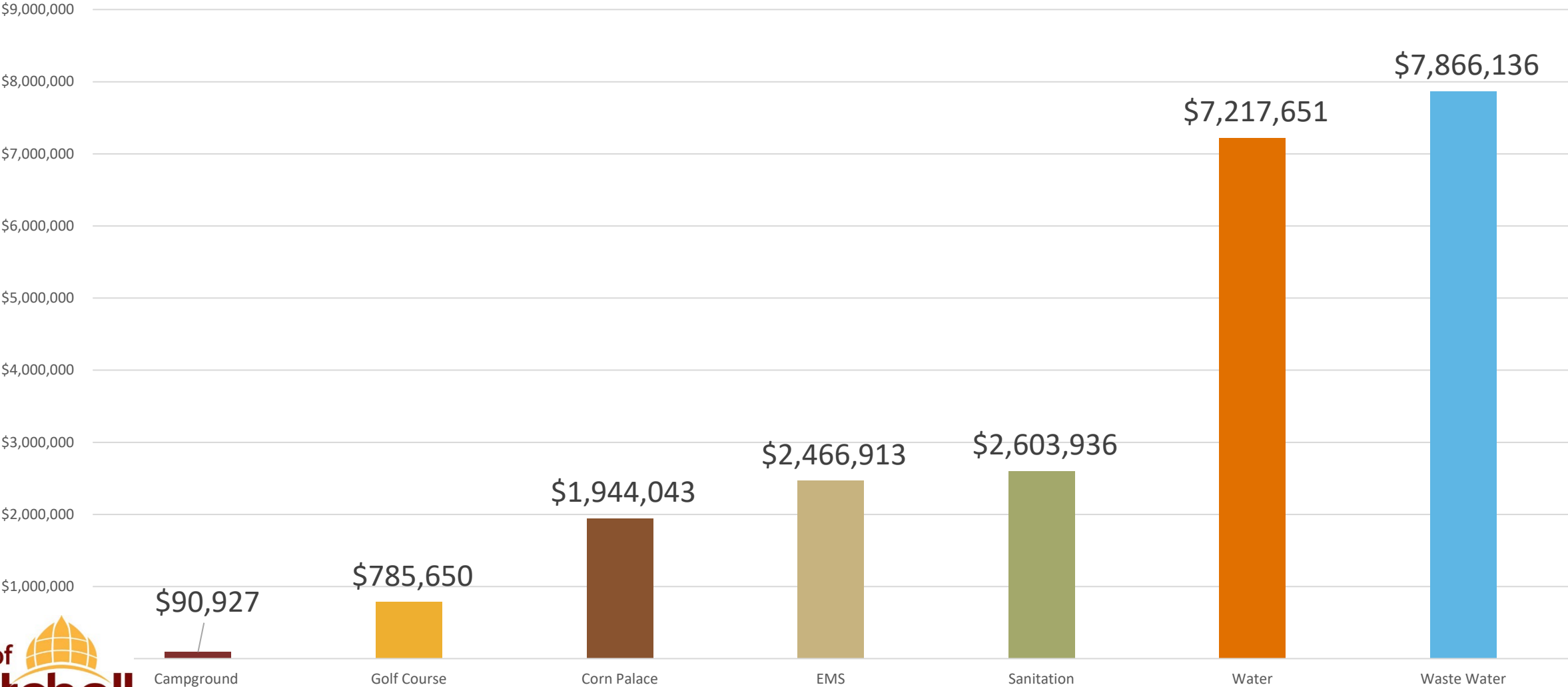
	Convention & Visitor Bureau	Transfer to Corn Palace Fund	Community Projects
2026 Requested	\$183,750	\$554,000	\$750,000
2025 Budget	\$262,500	\$420,000	\$796,185

Park Fund

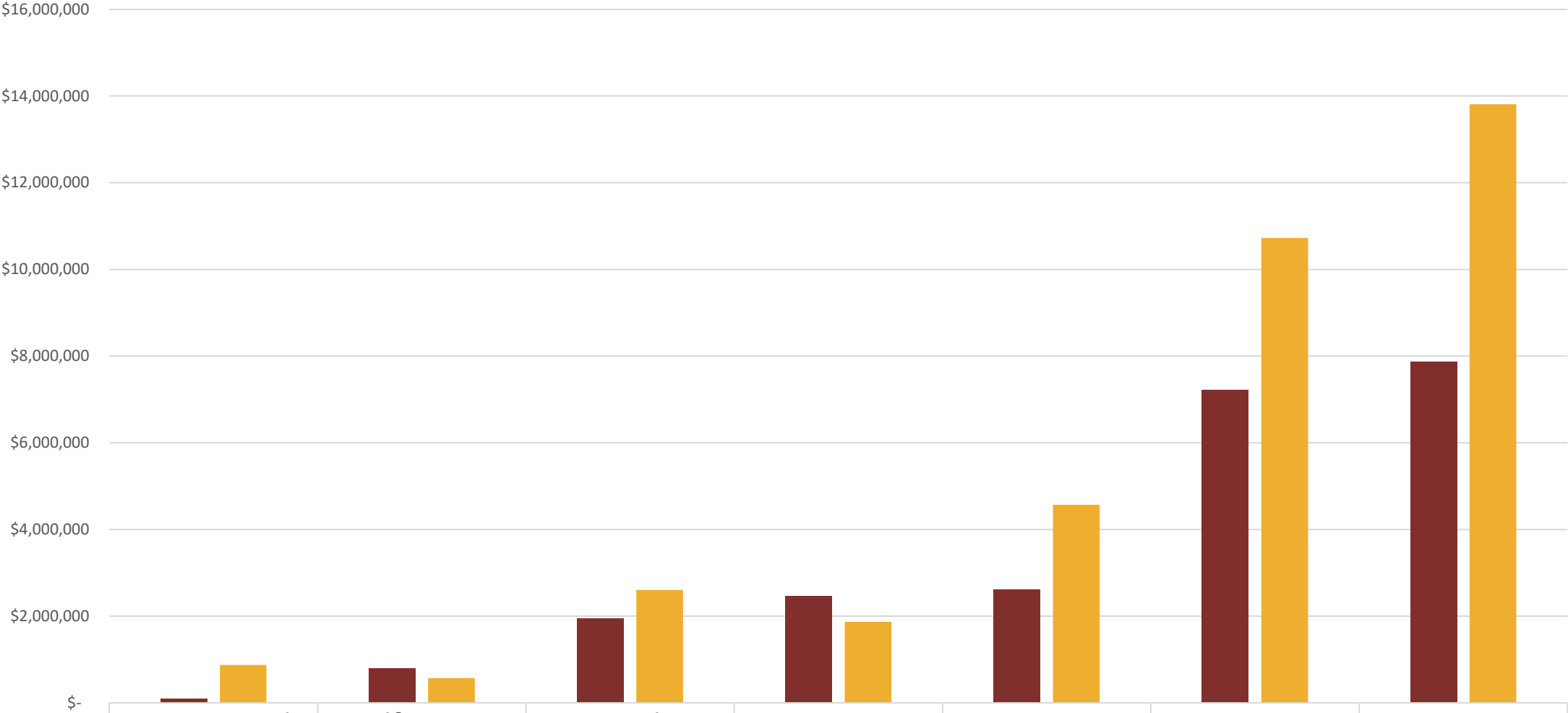


Enterprise Funds Proposed Budgets

2026 Proposed Budget

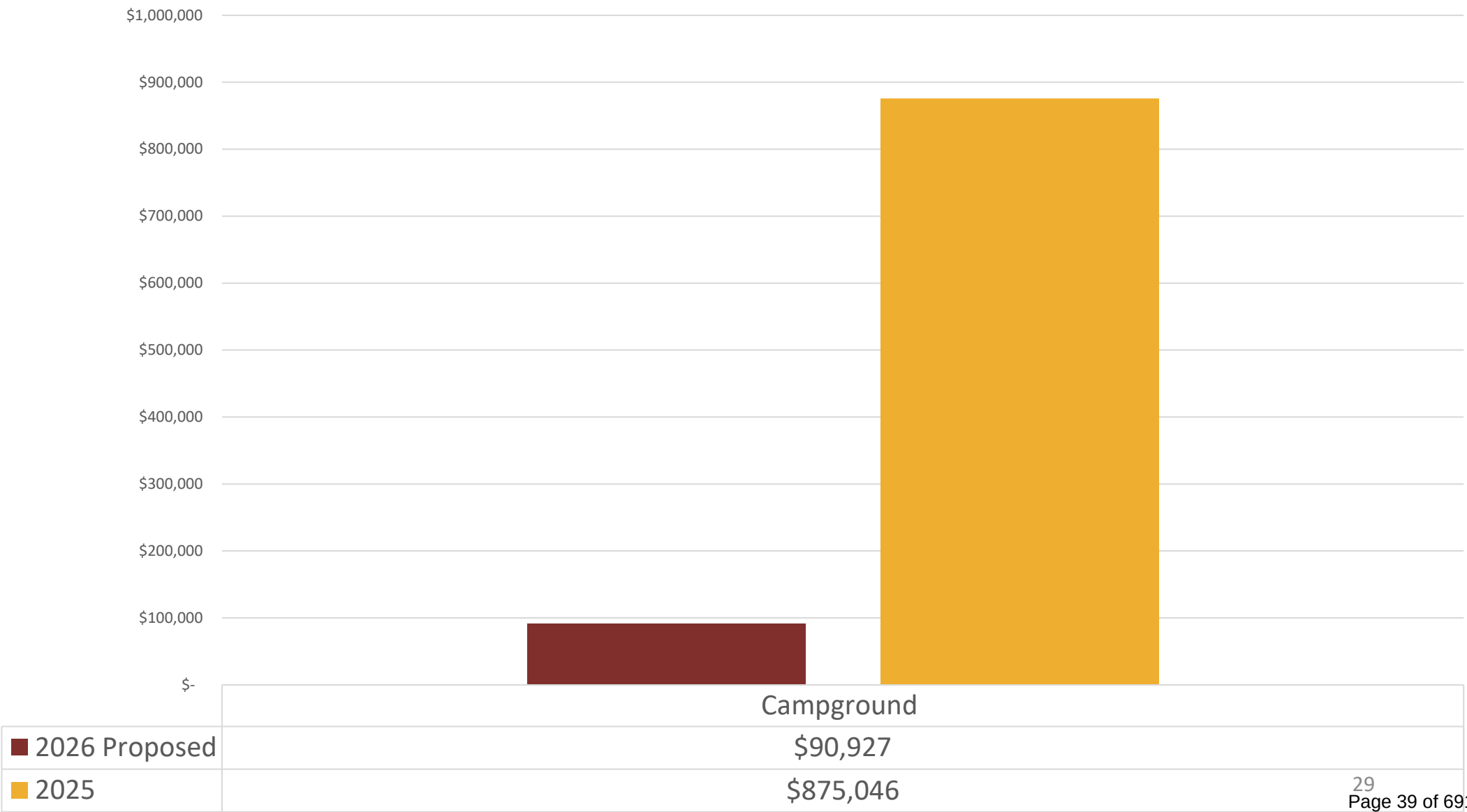


Enterprise Funds Proposed Budgets

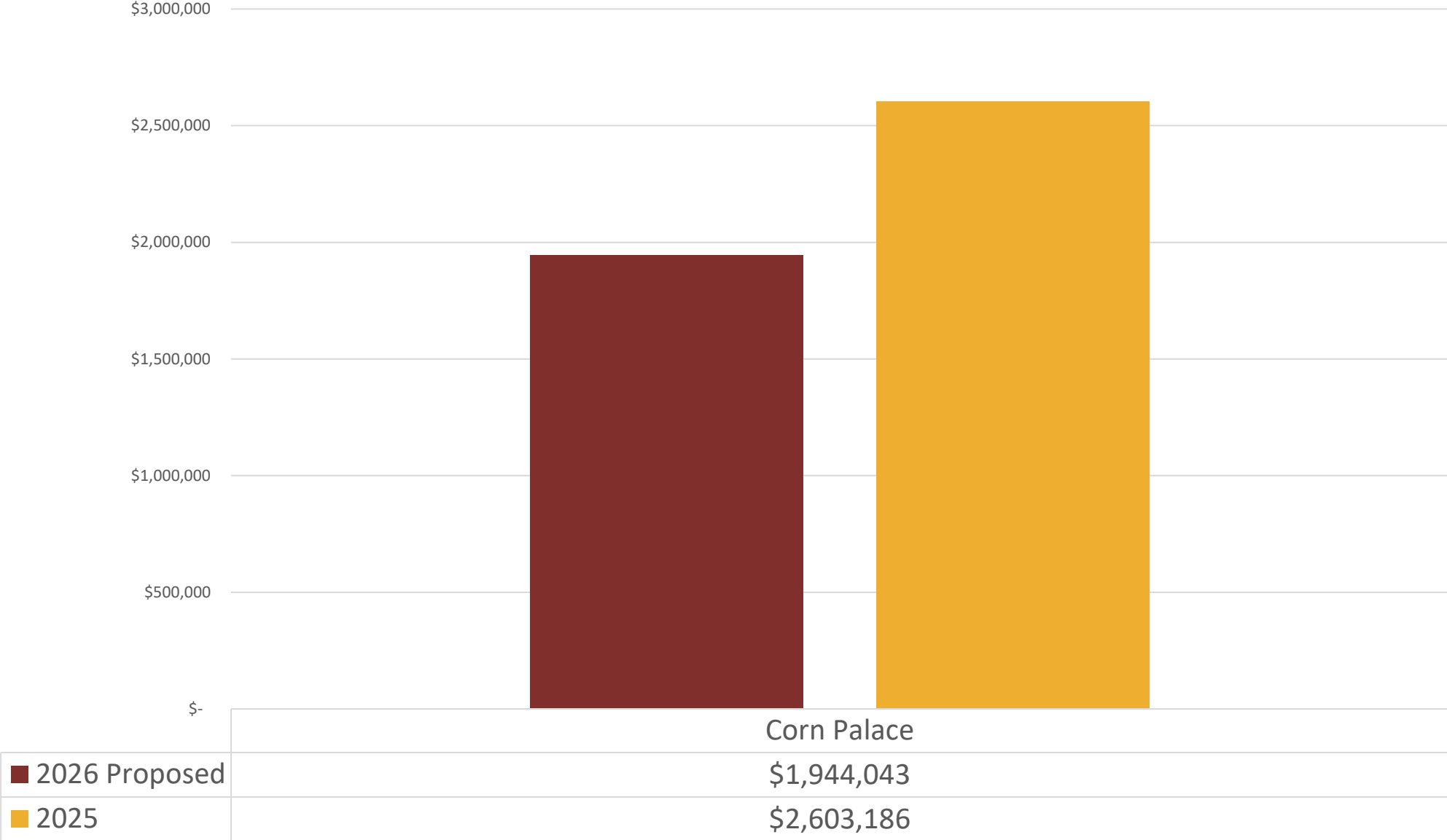


■ 2026 Proposed	Campground	Golf Course	Corn Palace	EMS	Sanitation	Water	Waste Water
	\$90,927	\$785,650	\$1,944,043	\$2,466,913	\$2,603,936	\$7,217,651	\$7,866,136
■ 2025	\$875,046	\$568,729	\$2,603,186	\$1,866,906	\$4,567,306	\$10,726,358	\$13,809,809

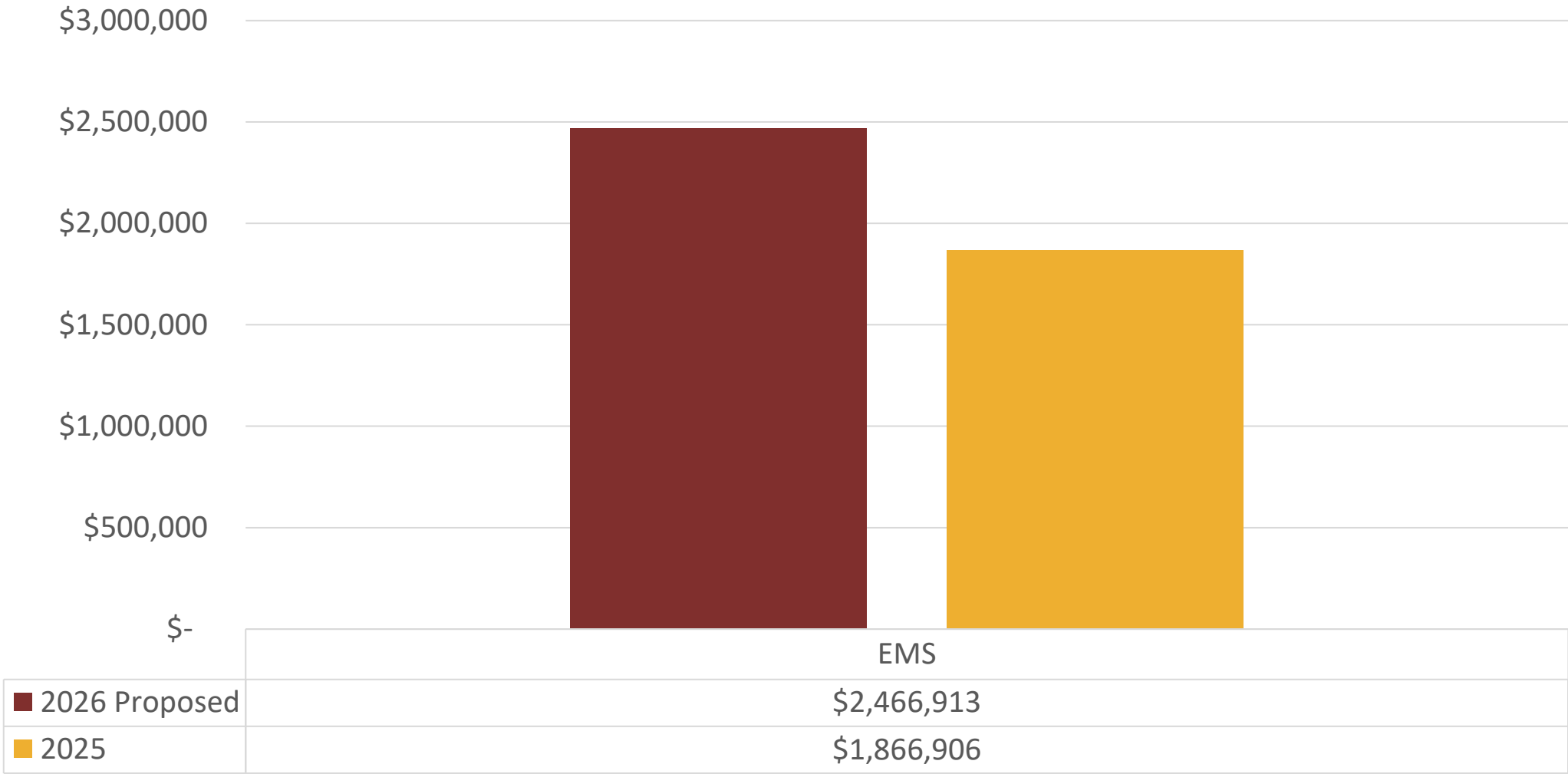
Campground Fund



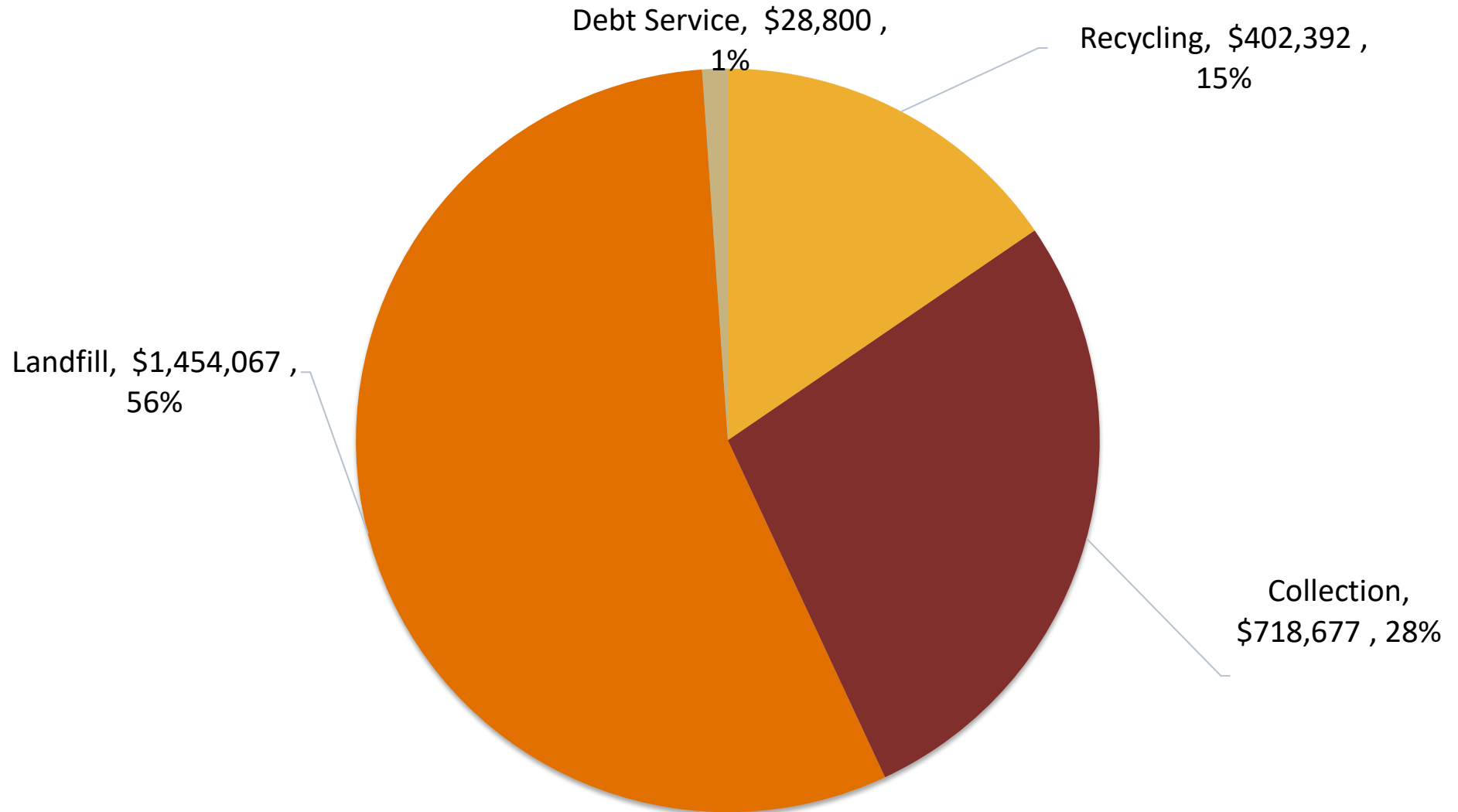
Corn Palace fund



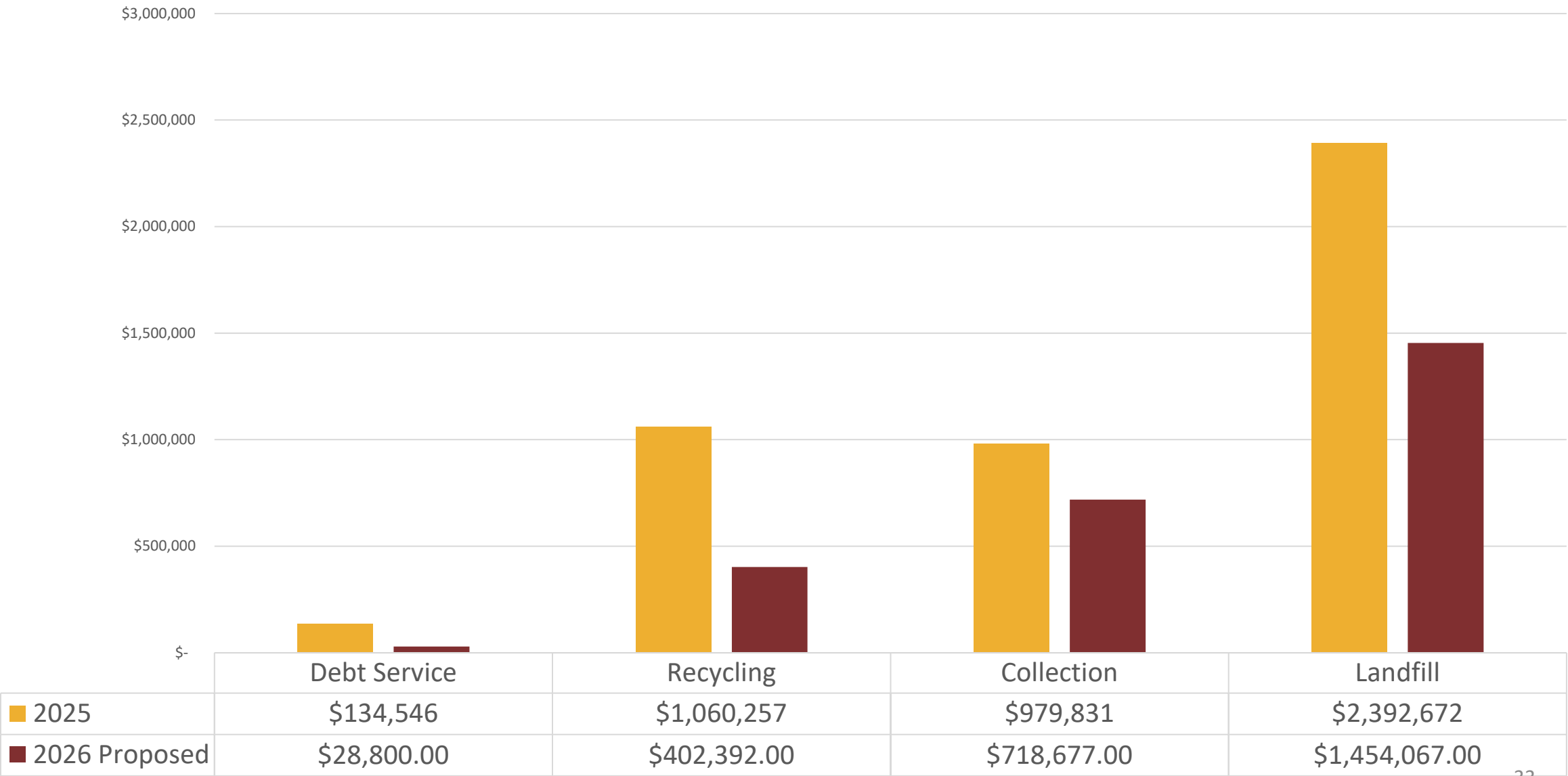
EMS Fund



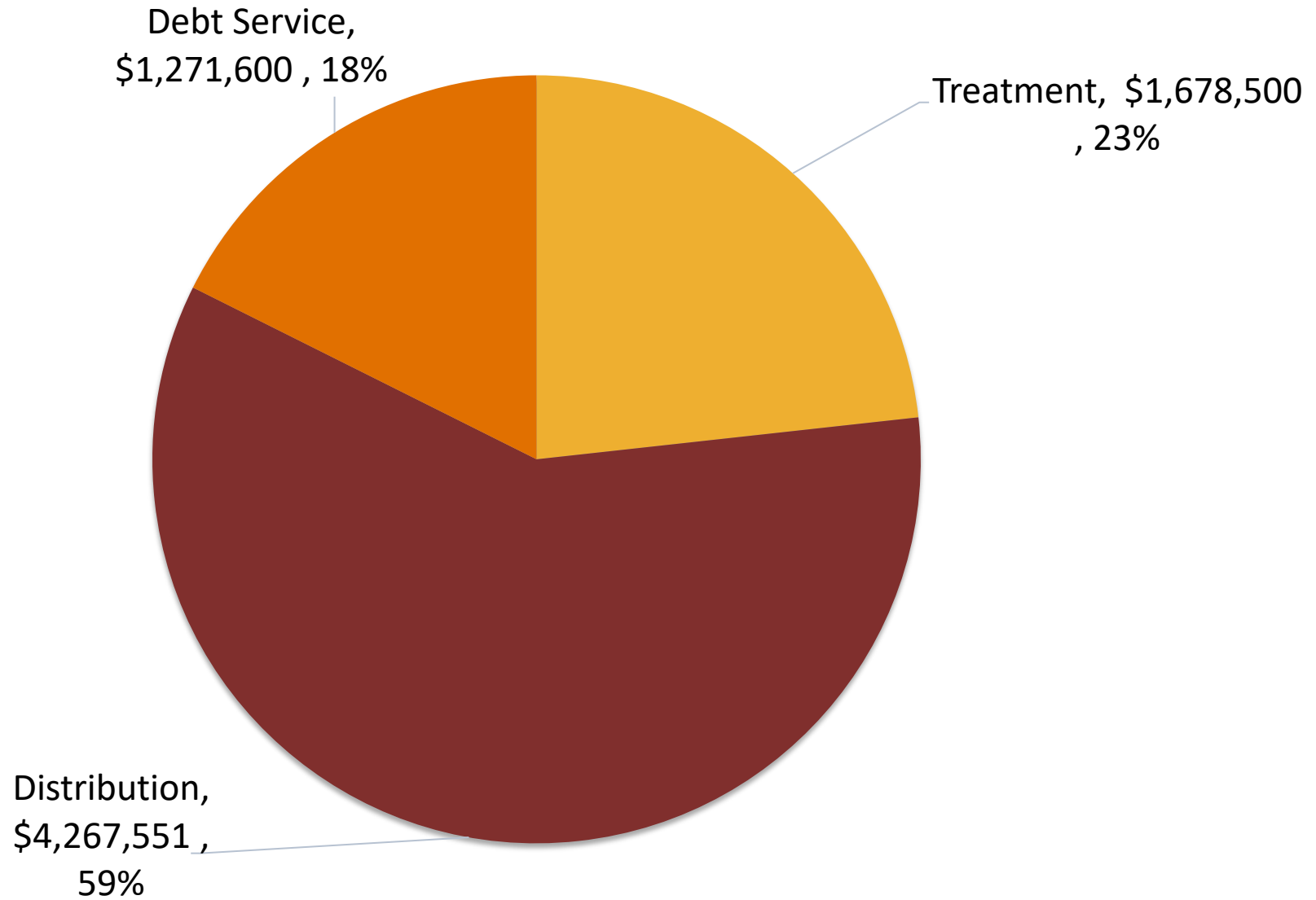
Sanitation Fund



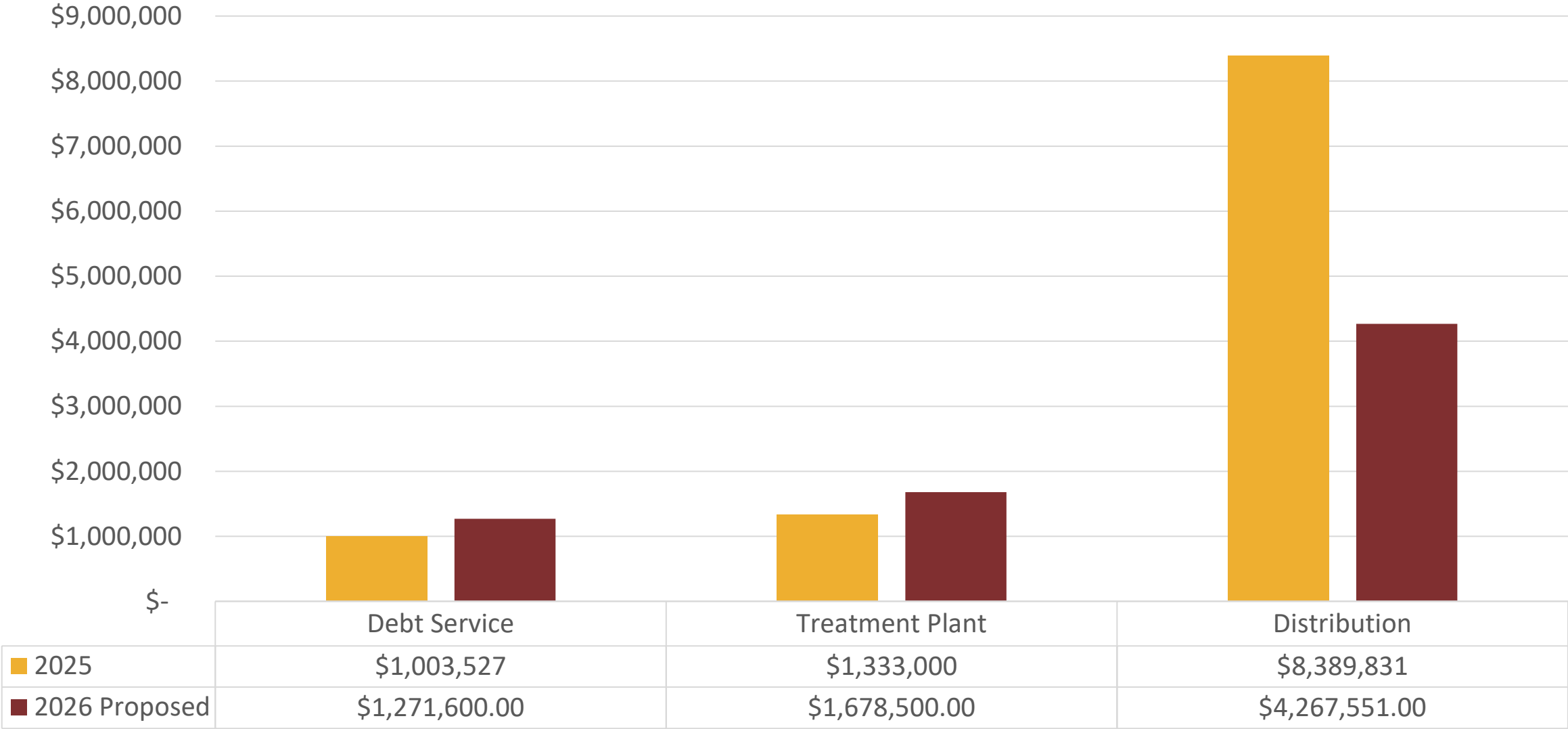
Sanitation Fund



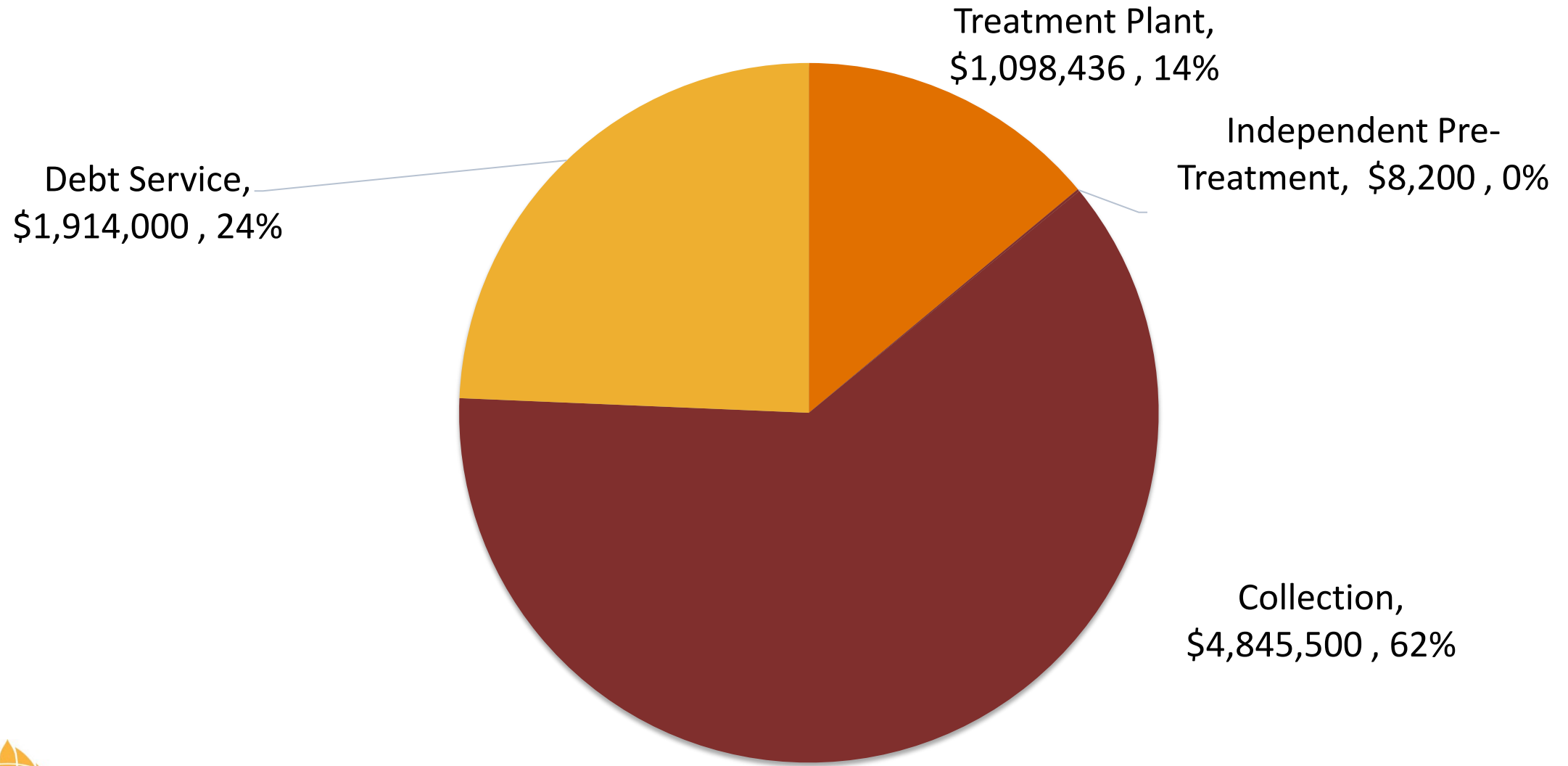
Water Fund



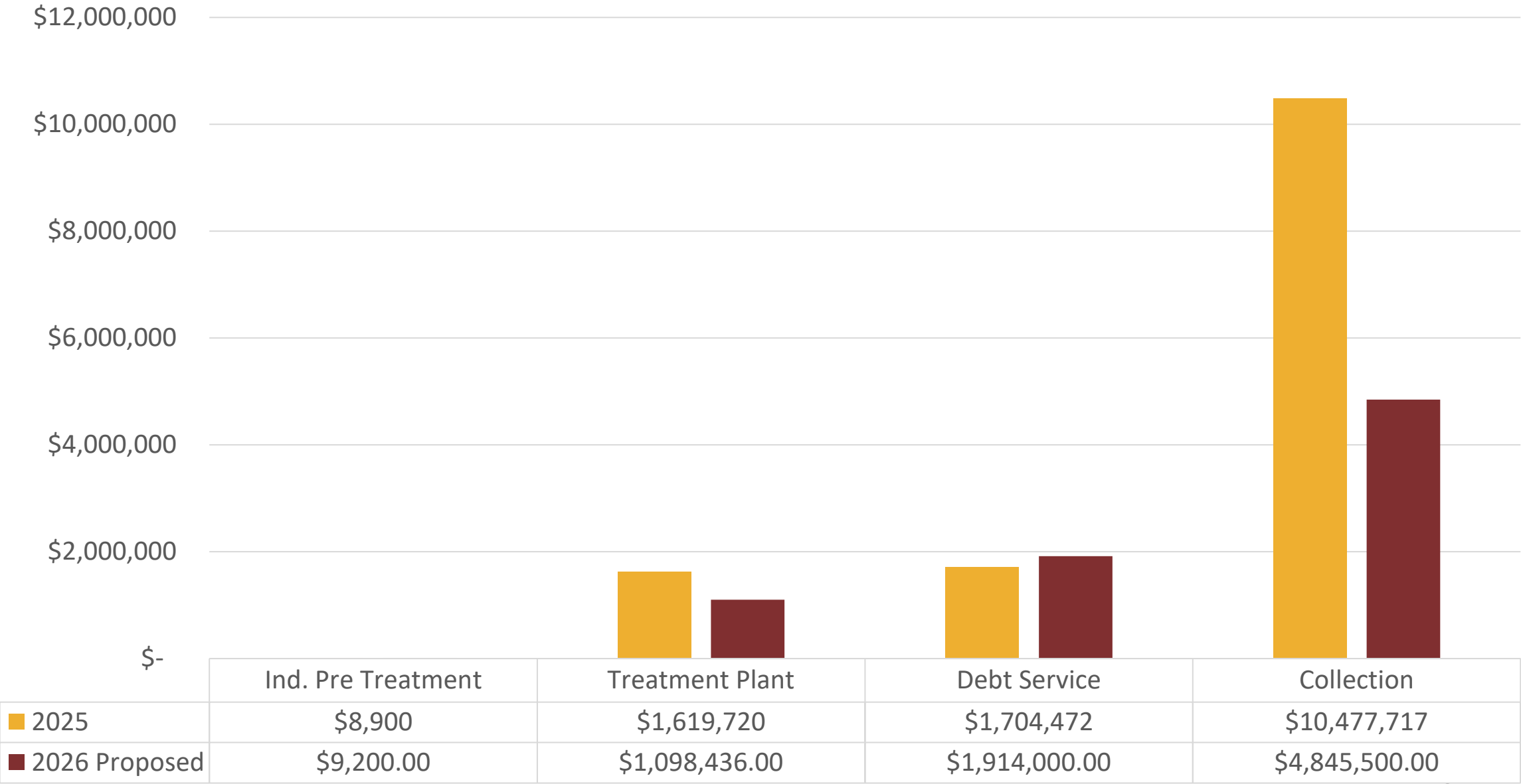
Water Fund



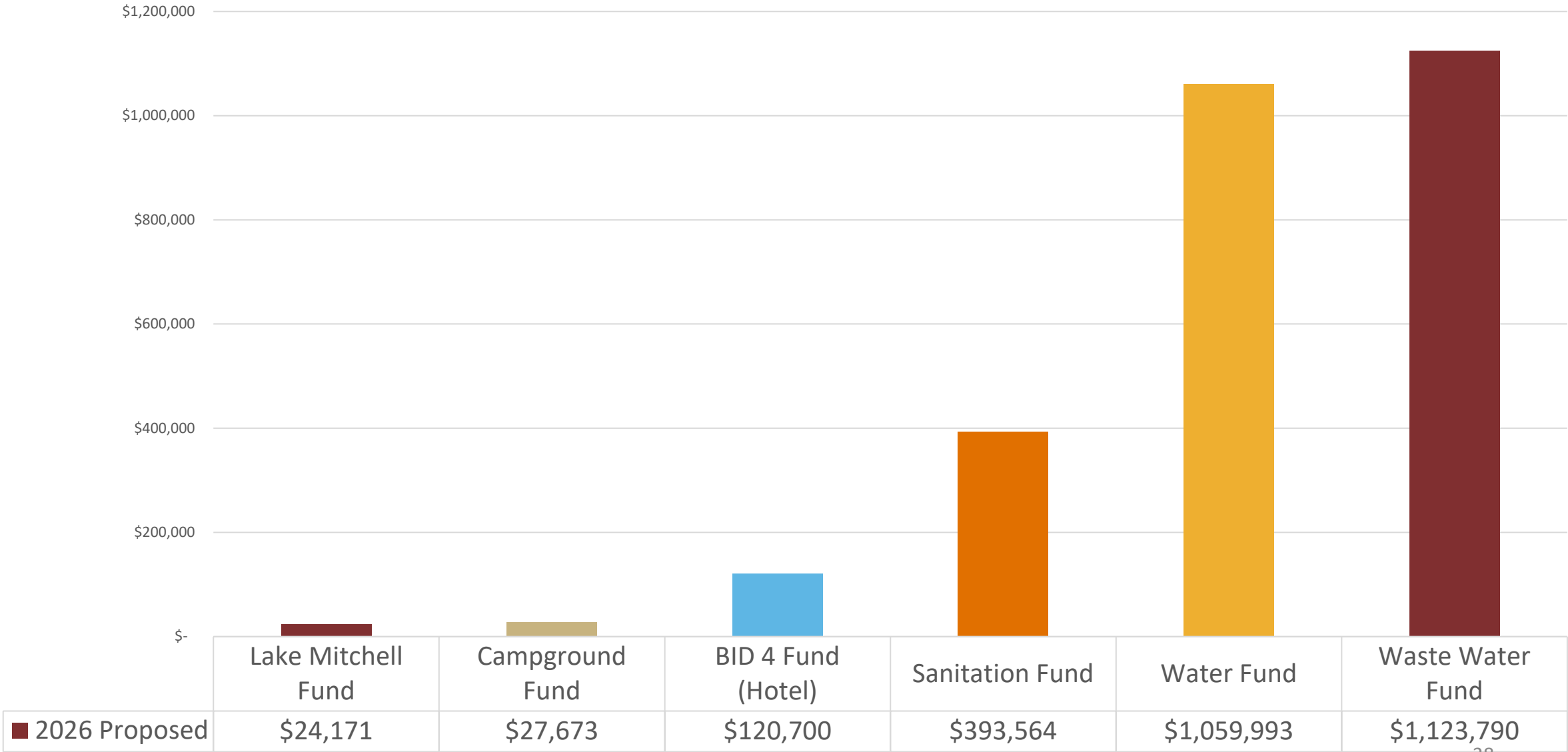
Waste Water Fund



Waste Water Fund



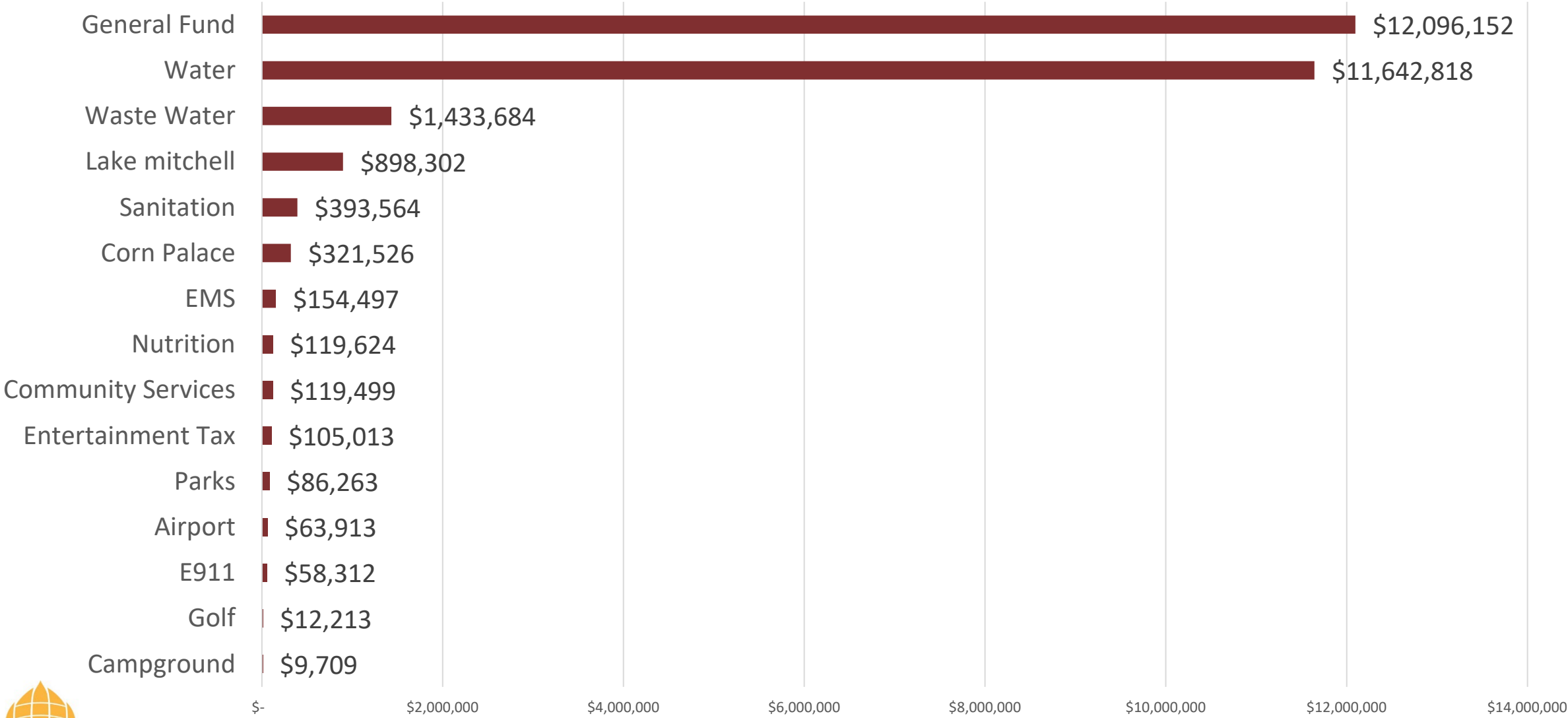
Cash Added to Reserves



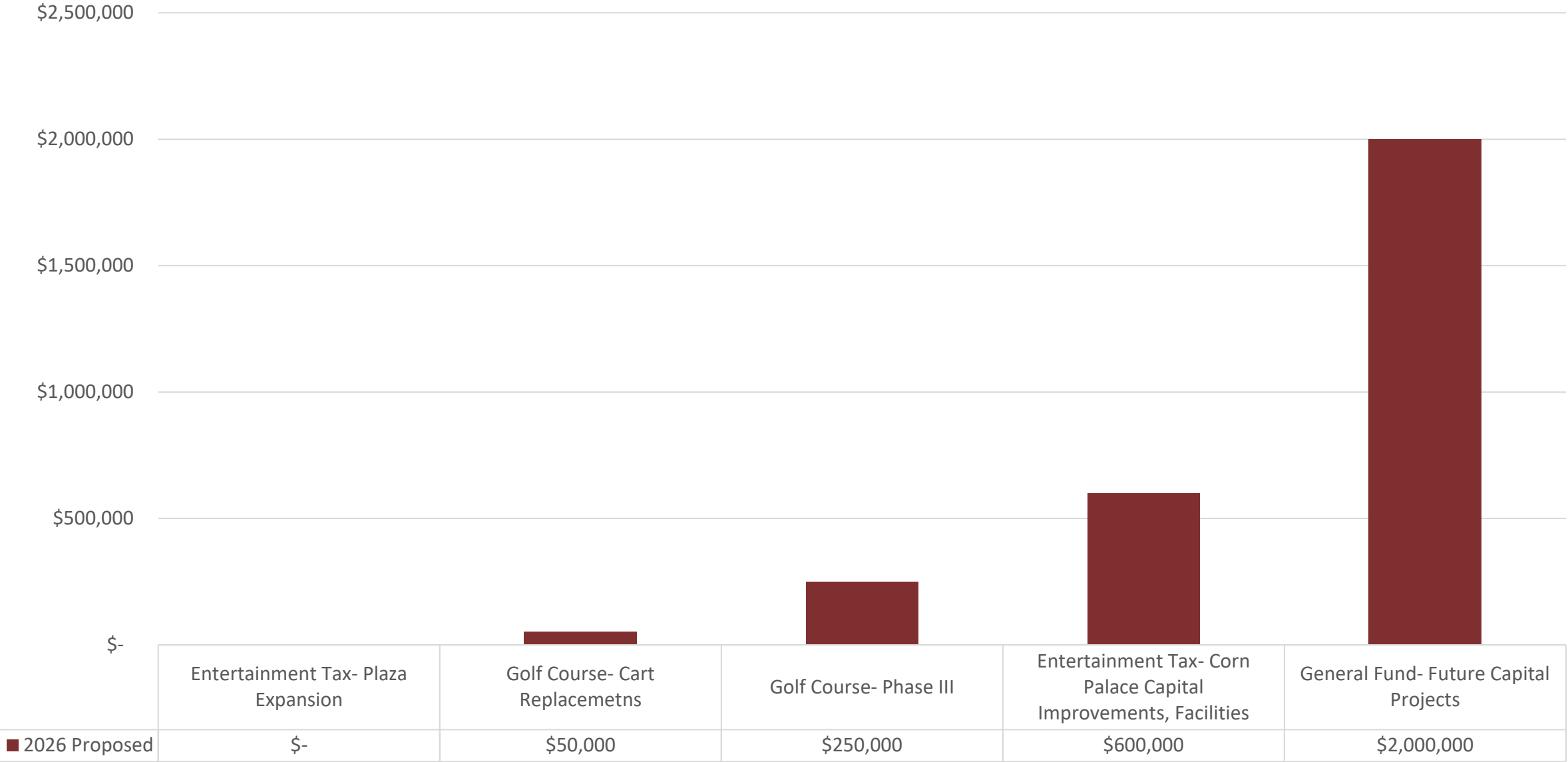
Cash Applied from Reserves



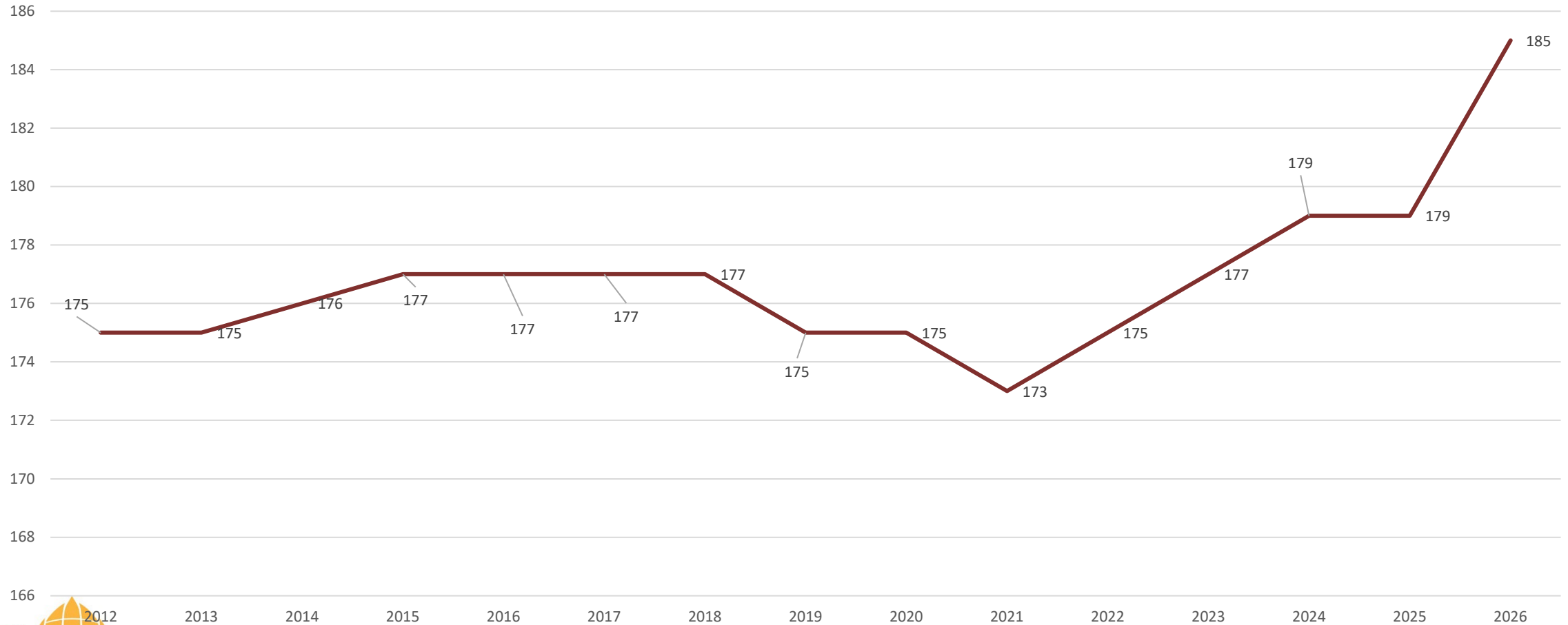
Projected Reserve Balances 12/31/2026



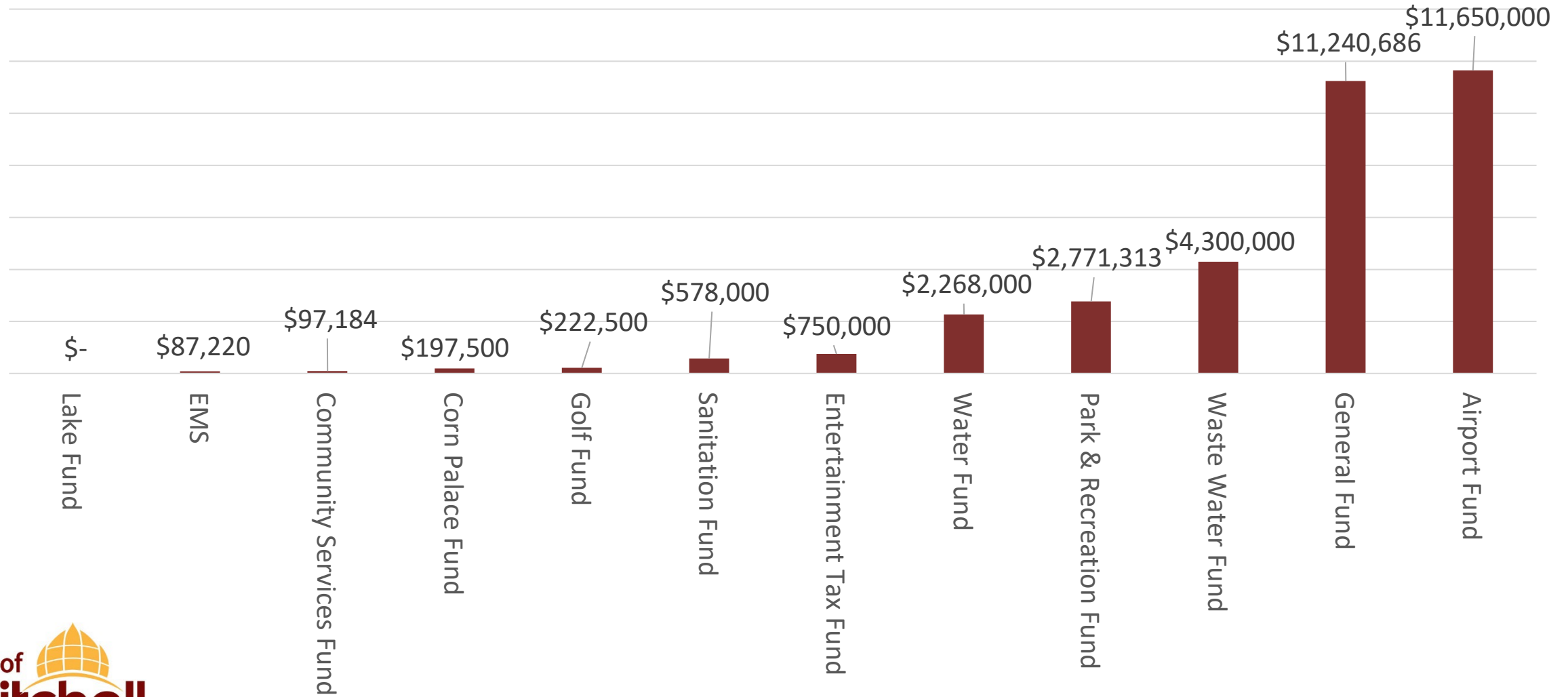
Projected Dedicated Reserve Balances 12/31/2026



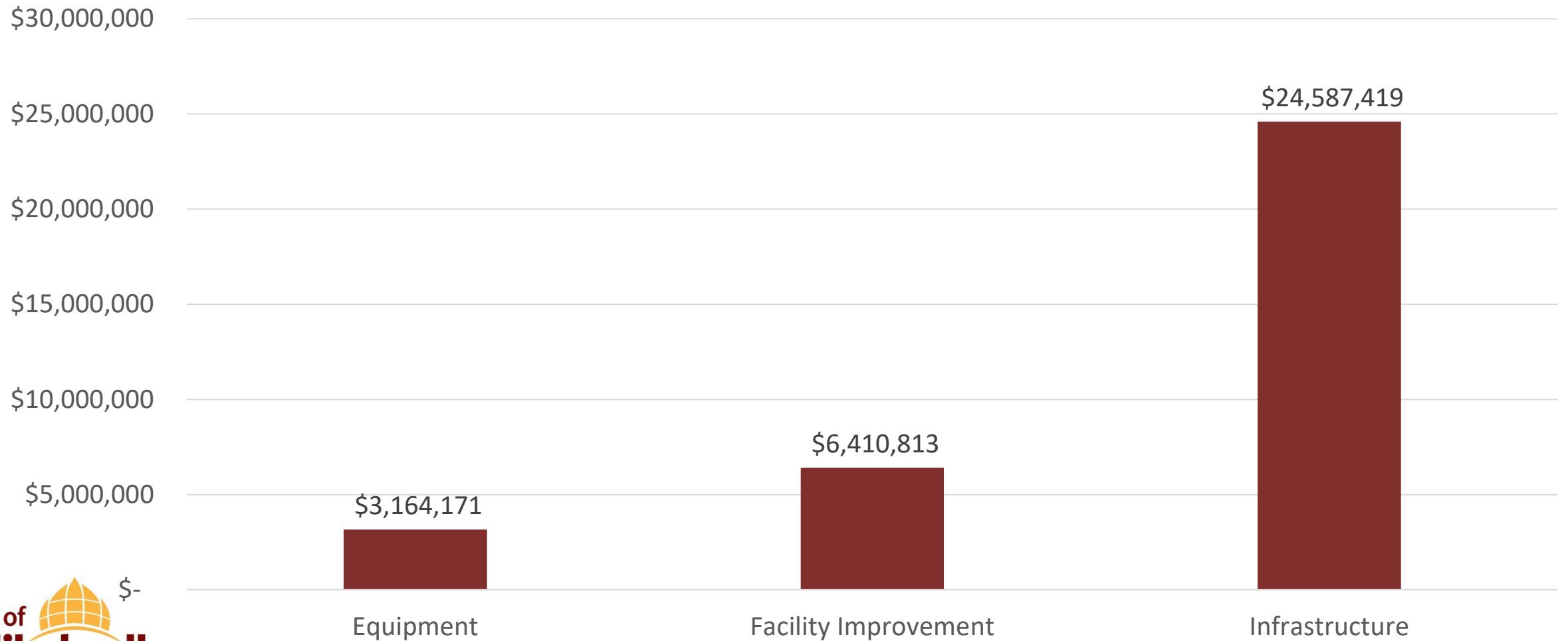
Employee Changes



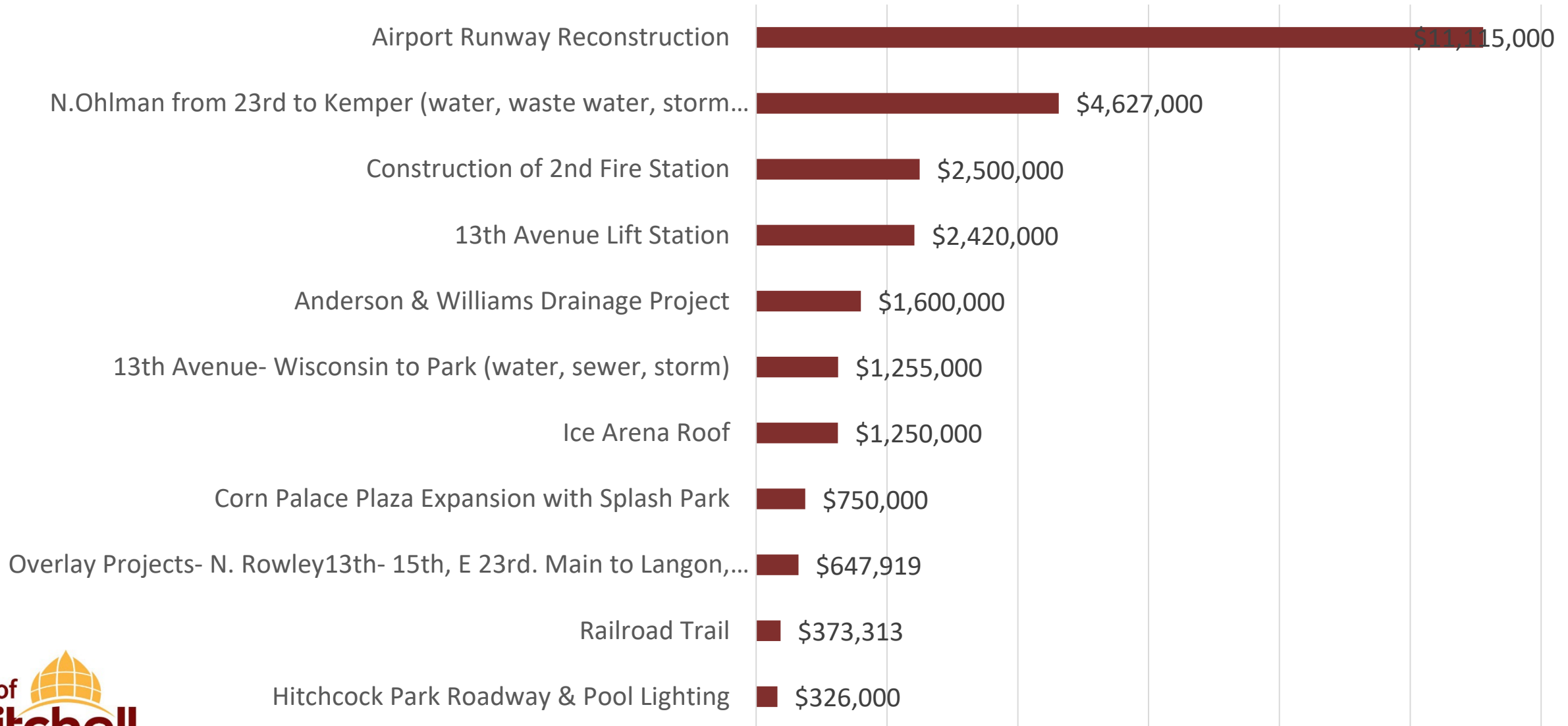
Proposed Capital Improvements for 2026



Proposed Capital Improvements for 2026



Proposed Major Projects over \$300,000



Proposed Infrastructure Projects

Crack seal/fog cemetery roads	\$ 20,000
repaint burr street	\$ 20,000
Sidewalks- Hazardous Sidewalk Repair (City)	\$ 25,000
Gravel- Base	\$ 25,000
Sidewalk- Cabelas Pond Area & Main Street/ Dog Park Phase I	\$ 30,000
Parking Lot-Ice Arena Parking Lot	\$ 42,500
Sidewalk Construction- Repairs	\$ 50,000
N. Ohlman from 23rd to Kemper- Storm Drainage	\$ 50,151
Alley Maintenance- 2 Alley Projects	\$ 70,000
Overlay- E. 23rd Main to Langon	\$ 71,458
Overlay- E. Hanson Kimball to Burr	\$ 76,510
Chip Seal Aggregate	\$ 77,000
Parking LotsHitchcock Parking Lot by the Pool	\$ 90,000
13th Avenue Wisconsin to Park- Paving	\$ 94,000
Manhole Rehabilitation Waste Water	\$ 100,000
Ice Arena Parking Lot- Storm Water Improvements	\$ 102,000
City Costs- Sidewalk Assessments	\$ 119,000
Overlay- Gamble 1st to 5th	\$ 141,300
Overlay-Marshall 1st to 5th	\$ 141,300
14th Wisconsin to Bypass- Waste Water	\$ 148,000
13th Avenue Wisconsin to Park- Water	\$ 155,000
Overlay- N. Duff 4th to 3rd	\$ 167,200
Pavement Maintenance	\$ 200,000
CIPP- Waste Water	\$ 200,000
Chip Seal Asphalt	\$ 340,000
13th Avenue Lift Station-Water	\$ 480,000
Development Fund- to give budget authority to front costs of development	\$ 600,000
Anderson & Williams Drainage	\$ 802,000
N. Ohlman from 23rd to Kemper- Water	\$ 1,085,000
13th Avenue Wisconsin to Park- Storm Drainage	\$ 1,100,000
N. Ohlman from 23rd to Kemper- Sewer	\$ 1,250,000
N. Ohlman from 23rd to Kemper- Paving	\$ 1,490,000
Anderson & Williams Drainage Improvements	\$ 1,600,000
13th Avenue Lift Station-Sewer	\$ 2,420,000
Airport Runway Reconstruction	\$11,115,000

Proposed Infrastructure Projects- Sidewalk Assessments



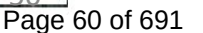
Proposed Infrastructure Projects- Hitchcock Park Parking Lot Expansion



Proposed Infrastructure Projects- Ice Arena Parking Lot & Improvements



City of
Mitchell
SOUTH DAKOTA



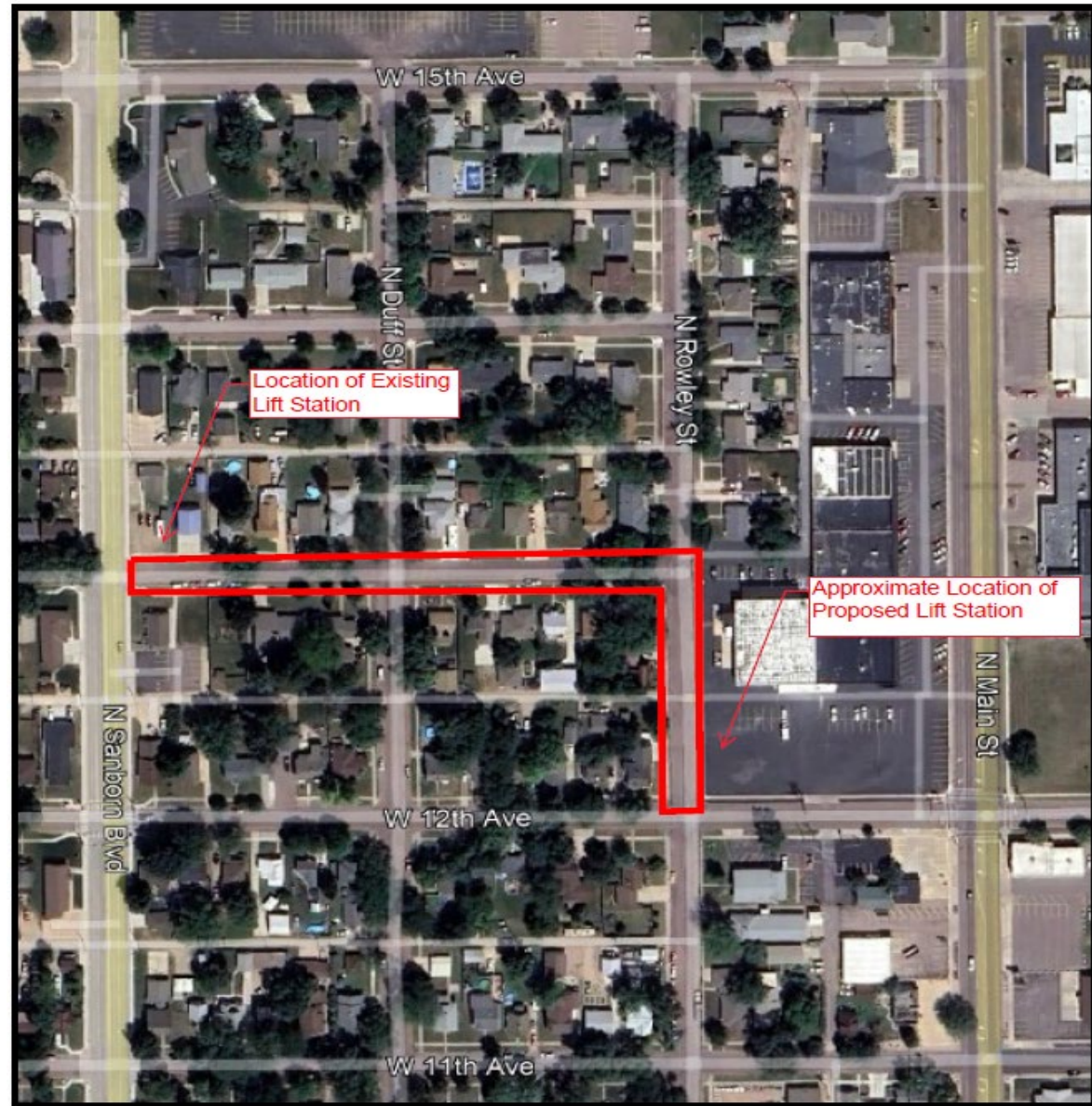
Proposed Infrastructure Projects

13th Avenue



Proposed Infrastructure Projects

13th Avenue Sanitary Sewer Lift Station Replacement
Improvements also include water improvements and street reconstruction.



Proposed Infrastructure Projects



Proposed Infrastructure Projects



Proposed Capital Projects – Facility Improvements

Carpet in Dorm- Fire	\$ 5,000
Flooring - Landfill	\$ 5,000
Event Power at Hitchcock Park	\$ 8,000
Refinish Gym Floors- Rec. Center	\$ 8,000
Concrete in Cold Storage- Cemetery	\$ 9,000
Firing Range Roof- Police	\$ 9,500
Tree Nursery Start Up- Parks	\$ 10,000
Hitchcock Baseball Field Light Panel	\$ 10,000
Awning for Scale Operator- Landfill	\$ 10,000
Door Improvements- Landfill	\$ 10,000
Hot Tub System - Rec Center	\$ 11,000
LED Rink Lighting- Ice Arena	\$ 12,000
A/C & Furnace at Day Camp	\$ 13,000
Concrete Curbing for Gainer playground surface	\$ 14,000
Restroom Remodel - Corn Palace	\$ 20,000
Tuck point Hitchcock Park entrance	\$ 20,000
Playground Mulch	\$ 20,000
Replace 2 HVAC- Rec Center	\$ 20,000
Landscaping around recycling building	\$ 20,000

City Beautification- plants & weed control	\$ 25,000
Tuck Point Entrance Pillars at Cemetery	\$ 35,000
Siding, doors, windows at Patton Young Park	\$ 35,000
Field of Dreams Pressbox	\$ 45,000
Pool Heater- Rec Center	\$ 47,500
Portable Fencing- Landfill	\$ 50,000
Sp pole replacements listed as "rejects" 50%- Sports Complex	\$ 100,000
Corn Palace Murals- Decorating	\$ 124,000
A/C replacements(4)- Police	\$ 160,000
Hitchcock Park Roadway & Pool Perimeter Lighting	\$ 326,000
Land Purchase (payment 2 of 10)- Landfill	\$ 348,000
Railroad Trail	\$ 373,313
Corn Palace Plaza Expansion Complete with Splash park	\$ 750,000
Ice Arena Roof	\$1,250,000
Second Fire Station	\$2,500,000

2nd Fire Station

Proposed in 2026 Budget
\$2,500,000



MITCHELL FIRE STATION

MITCHELL, SD



CONCEPTUAL RENDERING

CONTACTS INDEX:

OWNER:
MITCHELL FIRE DEPARTMENT
CONTACT: DAN POLLREISZ

ARCHITECT OF RECORD:
DESIGNARC GROUP, LLC
ARCHITECT: ---
PROJECT MGR.: REBECCA GERLACH
434 5TH STREET, SUITE 1
BROOKINGS, SD 57008
P: (605) 692-4008



ARCHITECTURE & ENGINEERING
Located in Sioux Falls, Brookings &
Mitchell South Dakota
designarcgroup.com 605.692.4008

STAMP:

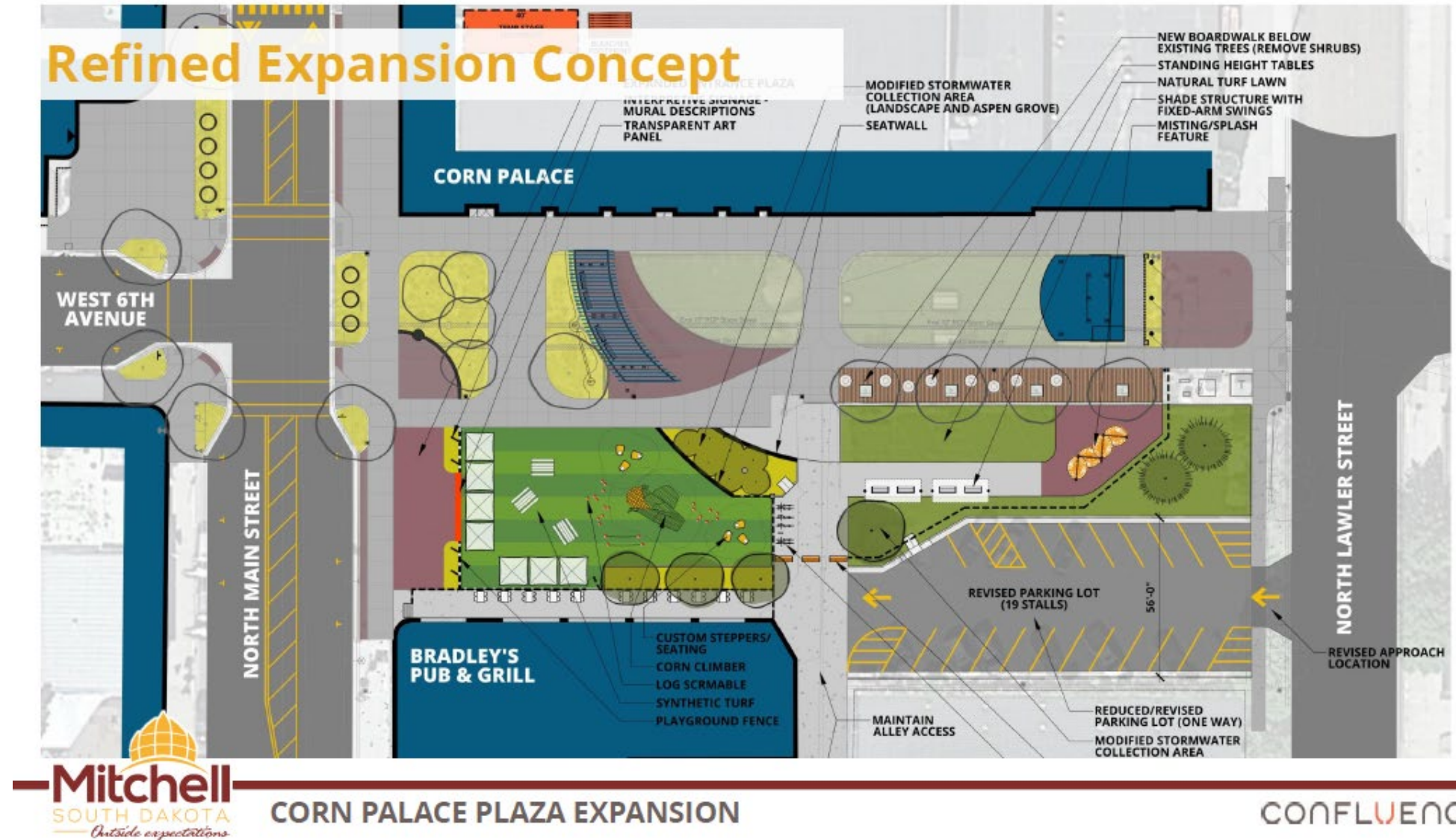
PRELIMINARY
PLANS

NOT FOR
CONSTRUCTION

DATE:

DESIGNED BY:
DRAWN BY:

Corn Palace Plaza Expansion



Proposed Capital Projects – Equipment

Ice Machine- Corn Palace Concessions	\$ 5,000
Box Office Microphone/Speaker- Corn Palace	\$ 5,000
Hose Replacement- Fire	\$ 5,000
Replace Pad on Frog Slide	\$ 5,000
Muriatic Acid Tank- Outdoor Pool	\$ 5,000
Swimsuit Water Extractor - Rec Center	\$ 5,000
Janitor's Cart- Rec Center	\$ 5,000
Outdoor Workout Equipment	\$ 5,000
Dumpsters- Recycling	\$ 5,000
13 new round tables- JVCC	\$ 5,182
Tree Injection Equipment- Golf	\$ 5,200
Axon Camera System- Police	\$ 5,752
Picnic Table Replacements- Parks	\$ 6,000
Rotary Brush for ventrac- Cemetery	\$ 6,600
Range Balls	\$ 7,000
Range Ball Picker	\$ 7,000
New Baskets for Disc Golf	\$ 7,000
Hazardous Materials Testing Kit- Fire	\$ 7,500
Mower Deck for toolcat- Parks	\$ 7,500
Apple Ipad with Screen Protectors- Palace Transit	\$ 7,617
Four Scoop Stretchers- EMS	\$ 8,000
Sunshades at Hitchcock and Kibbee Park	\$ 8,000
Handicap Lift Replacement- Outdoor Pool	\$ 8,000
Ice Edger- Ice Arena	\$ 8,500

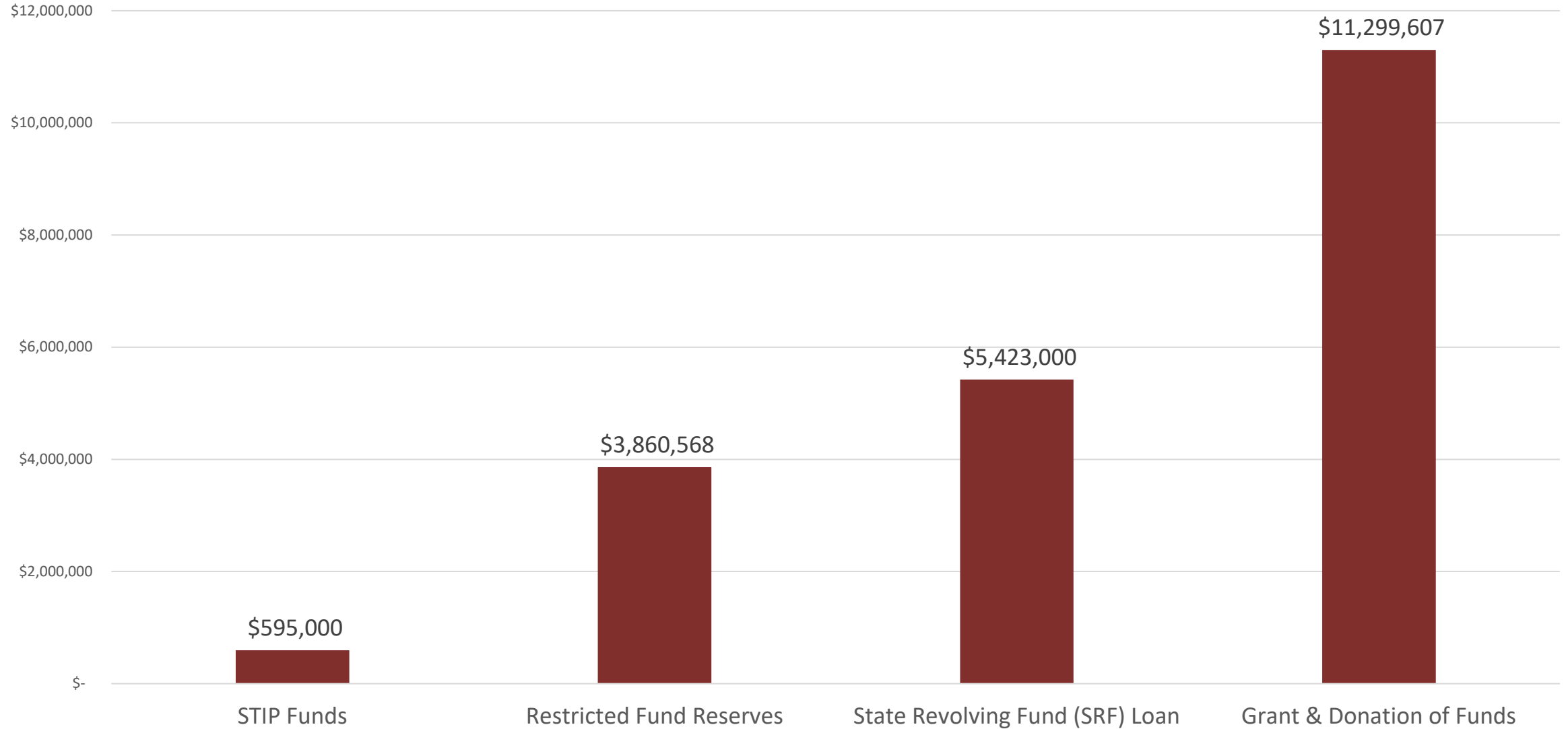
Top Dressing Sand- Golf	\$ 9,000
Car Printers- Police	\$ 9,200
6 new cameras Rec Center	\$ 9,500
Farm Facts/Display Pieces - corn Palace	\$ 10,000
Replace Corn Palace Dome Lighting Controllers- corn Palace	\$ 10,000
Mighty Struts- Fire/EMS	\$ 10,000
Plow- Landfill	\$ 10,000
Wetting Agent Due to Lake Irrigation- Golf	\$ 11,000
Battery Backup- 12th & Sanborn	\$ 12,000
Radar Units	\$ 14,000
Sunshade Replacements	\$ 14,000
Running/Chaser Lights- Corn Palace	\$ 15,000
Slide Restoration	\$ 15,000
zero turn mower- Parks	\$ 16,000
Range Ball Dispenser	\$ 16,200
AED/Cabinets Replacements	\$ 17,100
Snow plow only dump truck- Water	\$ 18,500
Tires- Palace Transit	\$ 19,000

Proposed Capital Projects – Equipment

Replace Dive/Water Rescue Gear	\$ 19,500
Used Truck- Cemetery	\$ 25,000
Crosswalk RRFB- 1st & Mentzer	\$ 25,000
Replace Sand Filters- Indoor Pool	\$ 25,000
Computers & Docks for vehicles- Police	\$ 29,000
see click fix software	\$ 30,000
Air Compressor- Waste Water	\$ 32,000
Trimble- Waste Water	\$ 32,500
UTV-Airport	\$ 35,000
UTV- Traffic	\$ 35,000
Protective Equipment- Fire/EMS	\$ 37,720
Battery Operated Vehicle extrication tools- Fire/EMS	\$ 38,000
Library Books	\$ 47,000
Building Inspector Truck	\$ 48,000
Payloader (shared with golf)	\$ 50,000
Payloader (shared with cemetery)	\$ 50,000
3/4 Ton Truck- landfill	\$ 50,000
Irrigation Filter- golf	\$ 55,000
Tractor- golf	\$ 55,000
Truck box for 162- water	\$ 55,000
unmarked police vehicle	\$ 60,000
Skid Loader- waste water	\$ 65,000
Passenger Bus	\$ 65,385
police vehicle	\$ 72,820
police vehicle	\$ 72,820
Salt/Sand for snow removal	\$ 75,000

Scale Computing/Storage (4 Servers-memory & storage, operating system- server management, cloud-based management for servers.)	\$ 115,000
Semi-Tractor- water	\$ 125,000
Jennewin Playground	\$ 180,000
Dump Truck- waste water	\$ 250,000
Tack Truck- street department	\$ 270,000
Loader (snow removal)- airport	\$ 300,000
2nd Payment on Fire Engine	\$ 301,000

Alternate Funding of Capital Projects



Engineering, Professional Services, & Studies

Student Council Projects (Mayor)	\$	10,000
Dakota Institute- Updated Economic Study (Mayor)	\$	50,000
Retail Strategies (Mayor)	\$	50,000
Storm Sewer Study East of Sanborn & South of High School - HDR Engineering (Storm Sewer)	\$	130,000
Design of 6th Avenue Juanita to Sanborn- McLaury (Water & Sewer)	\$	240,000
State Water Plan Update- SPN (Water & Sewer)	\$	320,000

Mayor Hanson's Priority List

Of cuts made in budget requests to balance.

-

Annual Budget Work Session Proposed Schedule:

September 15th at 5:00 PM (prior to council meeting)

September 22nd at 5:30 PM

September 29th at 5:30 PM

October 6 at 5:30 PM (prior to council meeting)

October 14th at 5:30 PM

October 20th at 5:30 PM (last meeting before hearings)

*Other dates may be scheduled as needed. Dates listed may be cancelled if no longer needed.

The Annual Budget Hearings are scheduled for:

November 3: First Reading

November 17: Second Reading & Adoption



Citizens Guide to the
**2026 Proposed
Budget Overview**

This is the initial presentation to the City Council. The City Council will be making changes to this proposed budget throughout the budget review process.

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Annual Budget Work Session Tentative Schedule:

September 8 at 5:30 PM- proposed budget overview

September 15 at 5:00 PM- *(prior to council meeting)*

September 22 at 5:30 PM

September 29 at 5:30 PM

October 6 at 5:30 PM *(prior to council meeting)*

October 14th at 5:30 PM

October 20 at 5:30 PM *(prior to council meeting, last meeting before annual budget hearings)*

**Other dates may be scheduled as needed. Dates listed may be cancelled if no longer needed.*

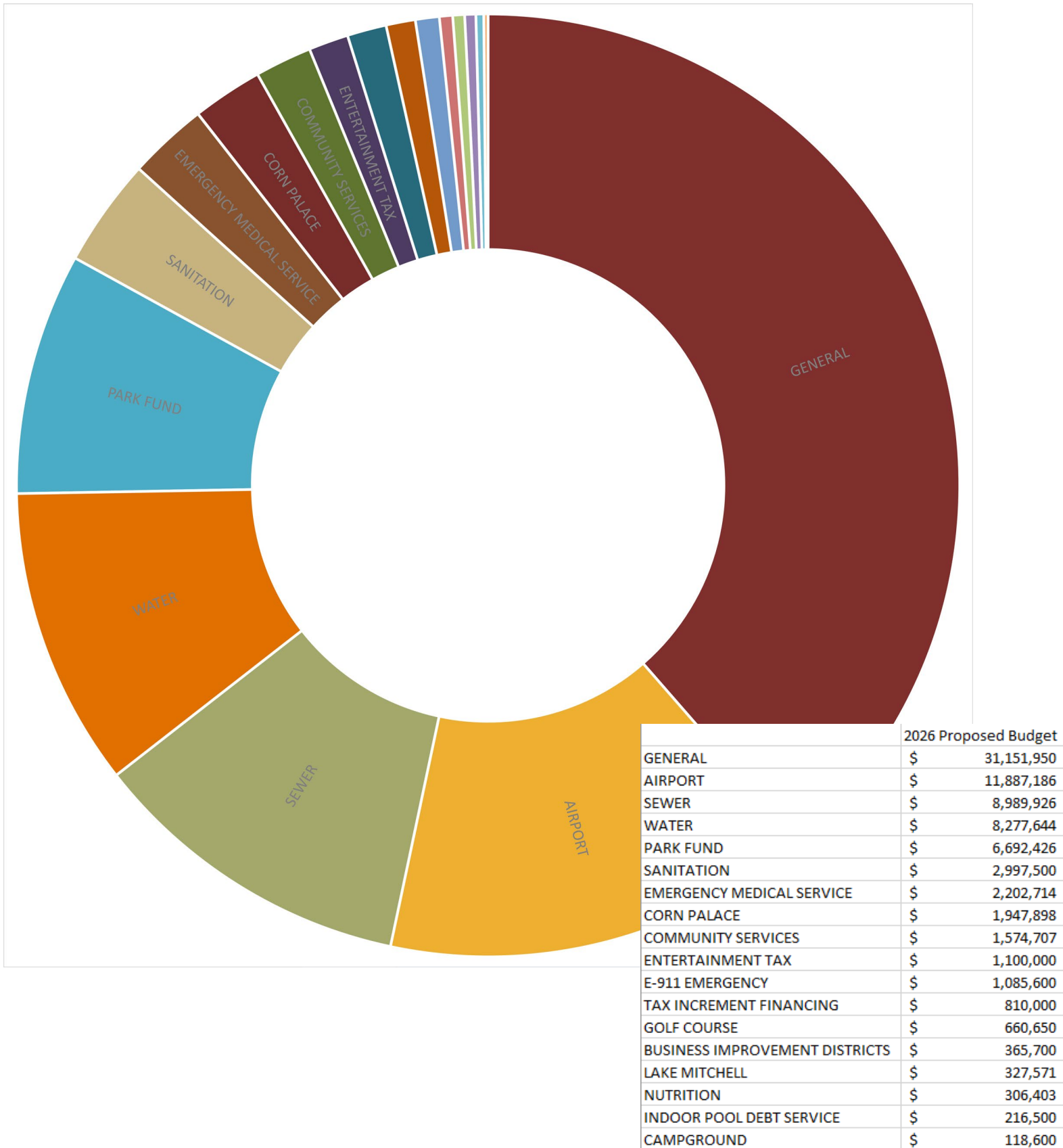
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November 3: First Reading

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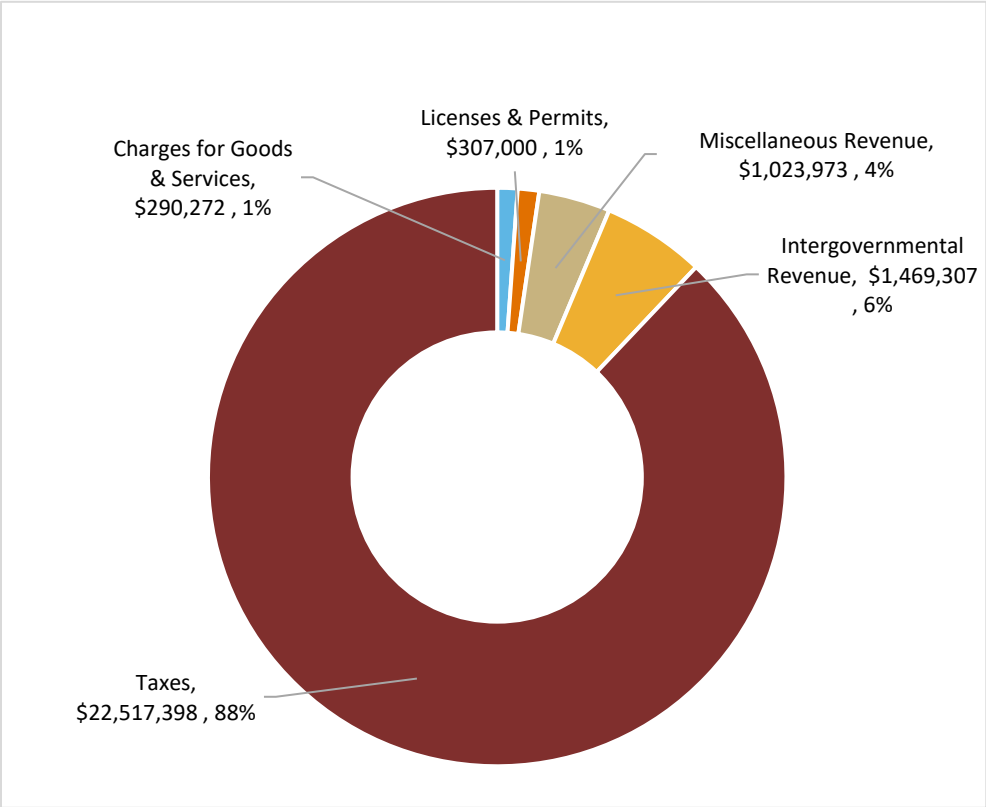
Revenue

The total amount proposed for revenue budgets in 2026 is \$80,712,975. Revenue is divided into several funds including General Fund, Special Revenue Funds, and Enterprise Funds. The 2026 proposed revenue budget is a decrease of \$1,634,103 from the 2025 revenue budget.



General Fund: 2026 Proposed Revenue Budgets

General Fund revenue serves as the main revenue for basic city operations. General Fund revenue is categorized into 5 different types of revenue: Taxes, Licenses & Permits, Intergovernmental Revenue, Charges for Goods & Services, and Miscellaneous revenue.



Taxes: Property tax, sales tax, franchise fees

Licenses & Permits: general permits, alcohol licenses, video lottery licenses, and cannabis licenses

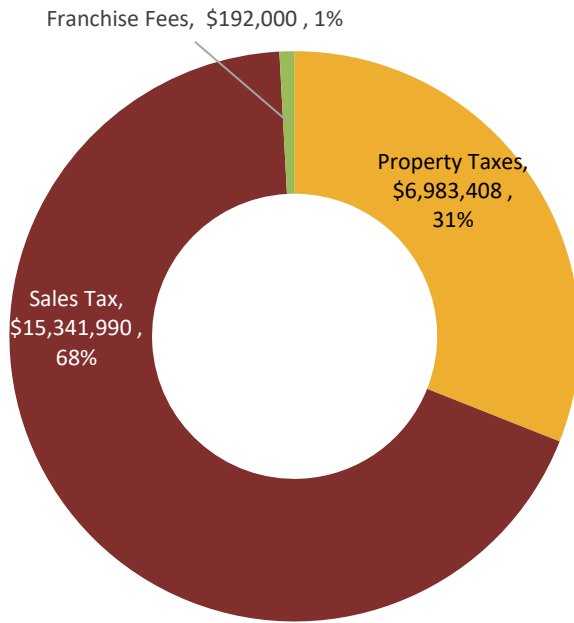
Intergovernmental Revenue: Surface Transportation Program Funds, State Taxes- Liquor, bank franchise, fire insurance premiums State & Federal Grants

Charges for Goods & Services: zoning, easements, police alarms/security, fire services, nuisance property fees, cemetery fees

Miscellaneous: Court fines, police fines, animal control, interest earned, rentals, nuisance abatement payments, Reimbursements

Tax Revenue

The largest source of revenue in the General Fund comes from taxes. Taxes are 88% of the total revenue received in the General Fund. Taxes can be broken into three general categories, Property Taxes, Sales Tax, and Franchise Fees.

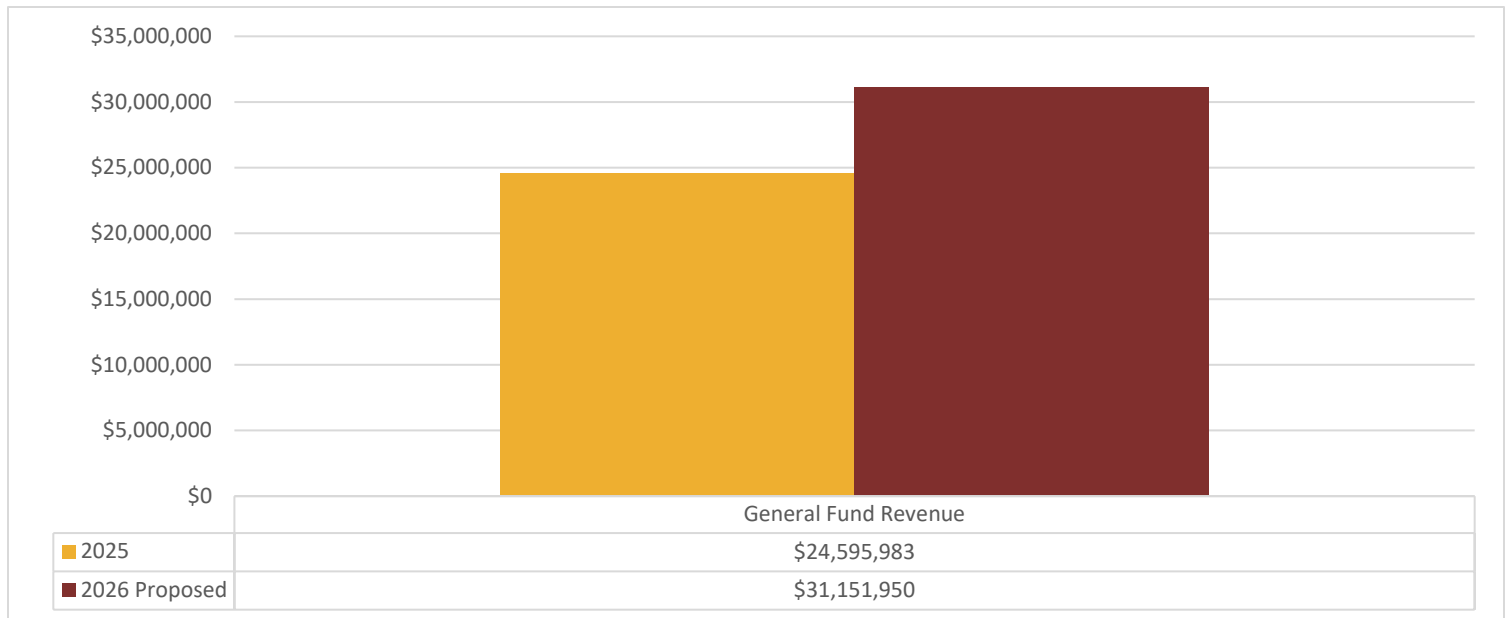


Sales Tax

- **68%** of the **total taxes** budgeted for 2026
- **60%** of the **total budgeted General Fund revenue** for 2026
- Sales Tax Budget includes a **14% increase** from the 2025 budget, but is at the **2024 actual collections level**.
- In 2025, sales tax collections are 4.14% above the 2024 levels as of the end of August.

Property Taxes

- **31%** of the **total taxes budgeted** for 2026
- **27%** of the **total budgeted General Fund revenue** for 2026
- Property Tax budget includes a **2.9% for CPI**



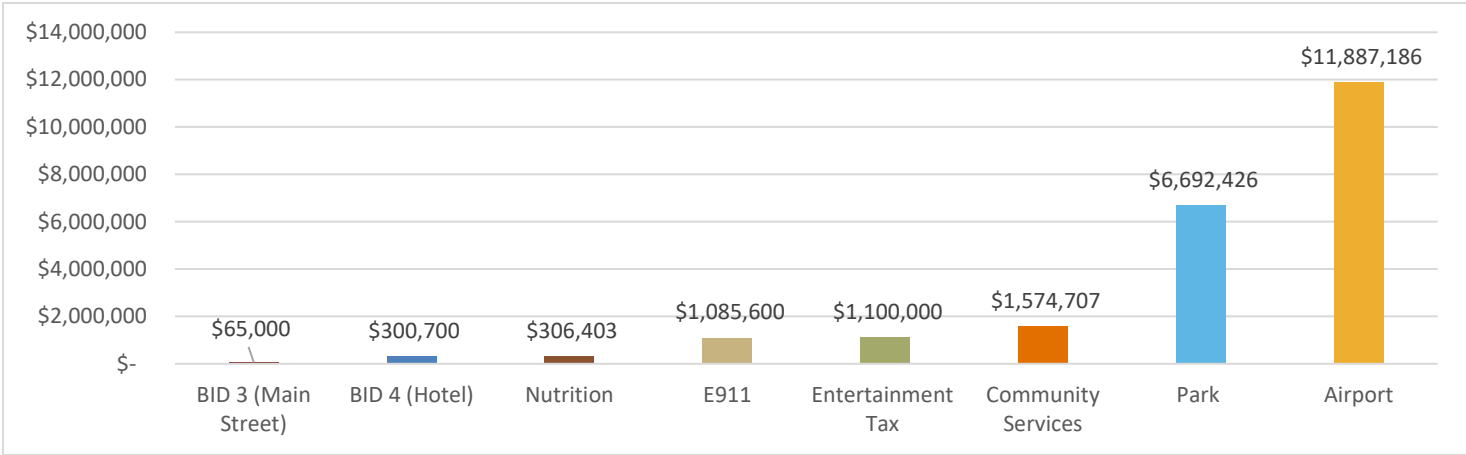
Changes from 2025 Budget

The 2026 General Fund revenue is budgeted to **increase \$6,555,977** from 2025. The majority of this change comes from anticipated financing for storm water improvement projects.

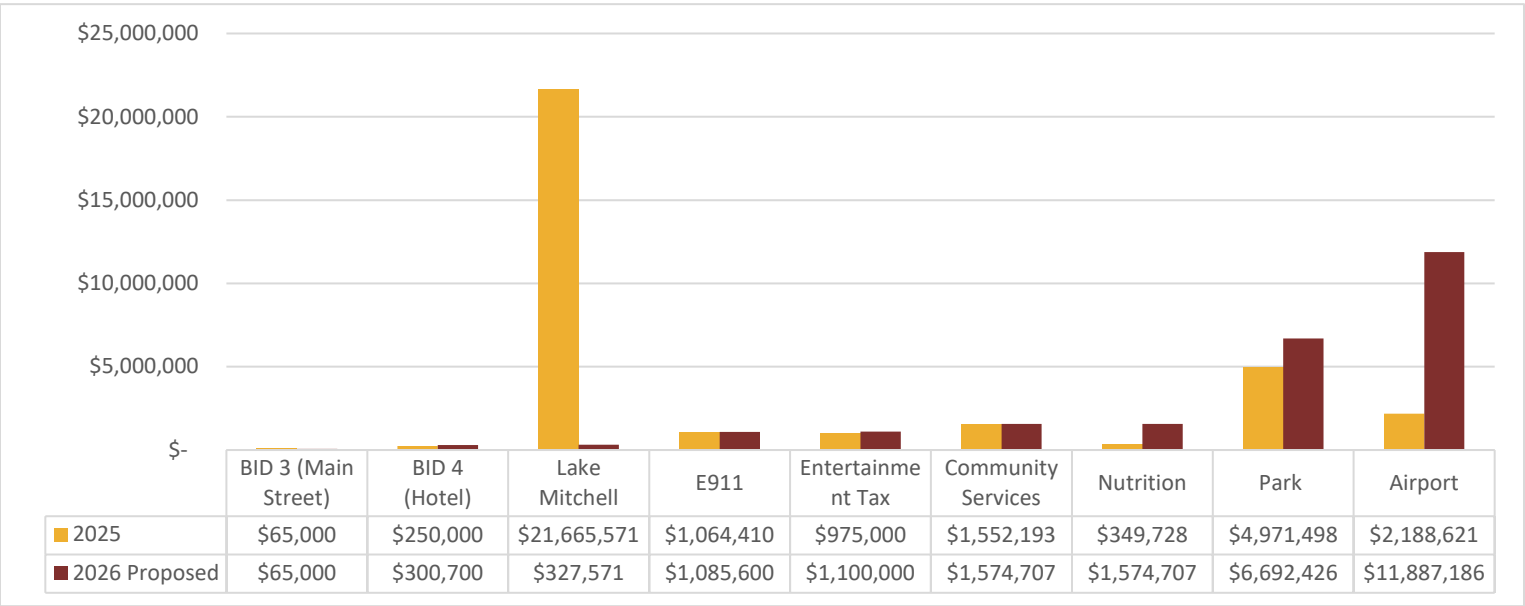
- **Sales Tax** is increasing \$1,909,000, up to the collection levels of 2024.
- **Property Tax** is increasing \$195,572
- **Bond Proceeds** are increasing \$4,395,000 for storm water projects to be financed with State Revolving Fund (SRF) Loans.
- **Interest Income** is decreasing \$100,000 due to cash financing of projects budgeted for 2026.

Special Revenue Funds: 2026 Proposed Revenue Budgets

Special revenue funds generate revenue by the services they provide, but they may also receive support from General Fund. Special revenue funds for the City of Mitchell include: Airport, Business Improvement District 3 (Main Street), Business Improvement District 4 (Hotel Occupancy), Community Services, E911, Entertainment Tax, Lake Mitchell, Nutrition, and Park Fund.



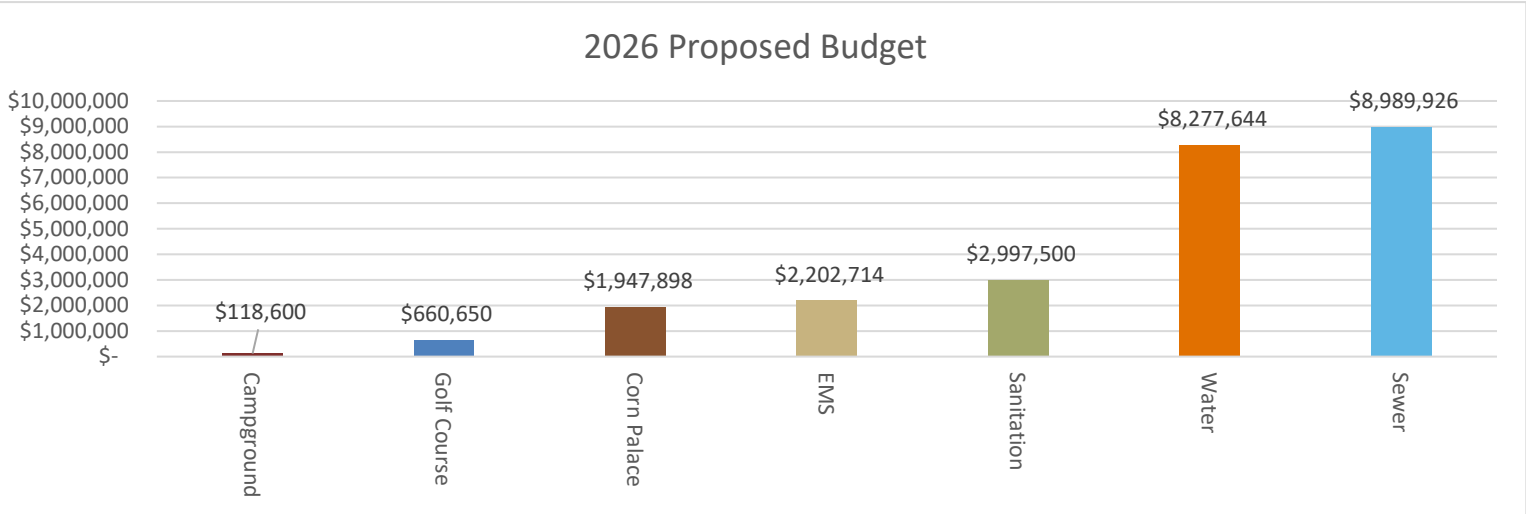
Changes from the 2025 Budget



- **Airport Fund** revenue increased due to a \$10,815,000 grant for the reconstruction of the airport runway.
- **Lake Mitchell Fund** revenue decreased due to removing budgeted funds for the Lake Mitchell project, and grant funds received for the Jetty project.
- **Park Fund** revenue increased due to projected grant projects.
- The **BID 4 Fund** and **Entertainment Tax Fund** were both increased to match closer to actual revenue in previous years.

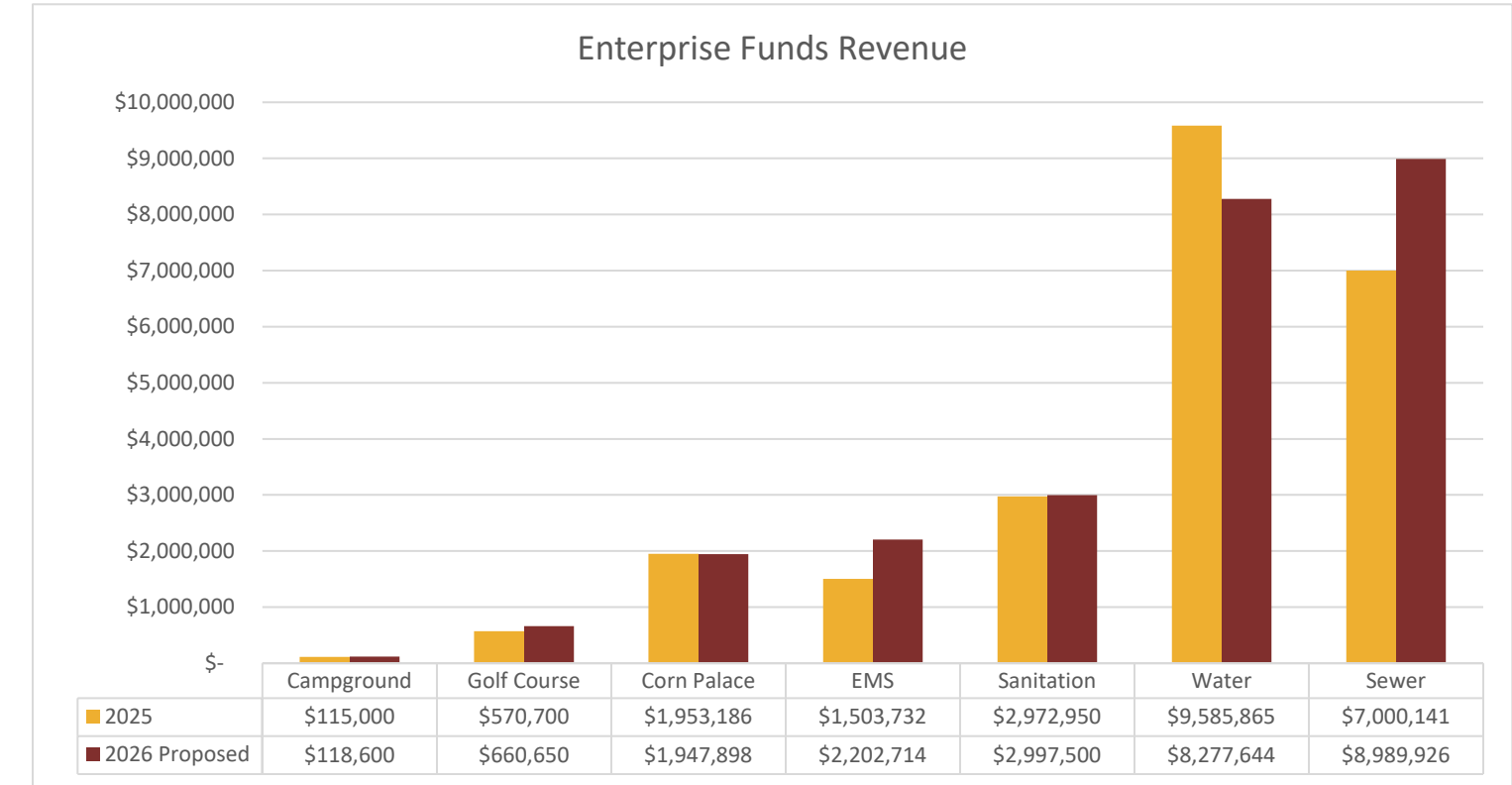
Enterprise Funds: 2026 Proposed Revenue Budgets

The City of Mitchell has six designated enterprise operations. Enterprise funds operate more like a business where the revenue raised is used to fund the operations. However, enterprise funds may still receive general fund support. The enterprise funds include: Campground, Corn Palace, Emergency Medical Services, Golf Course, Sanitation, Water, and Sewer.



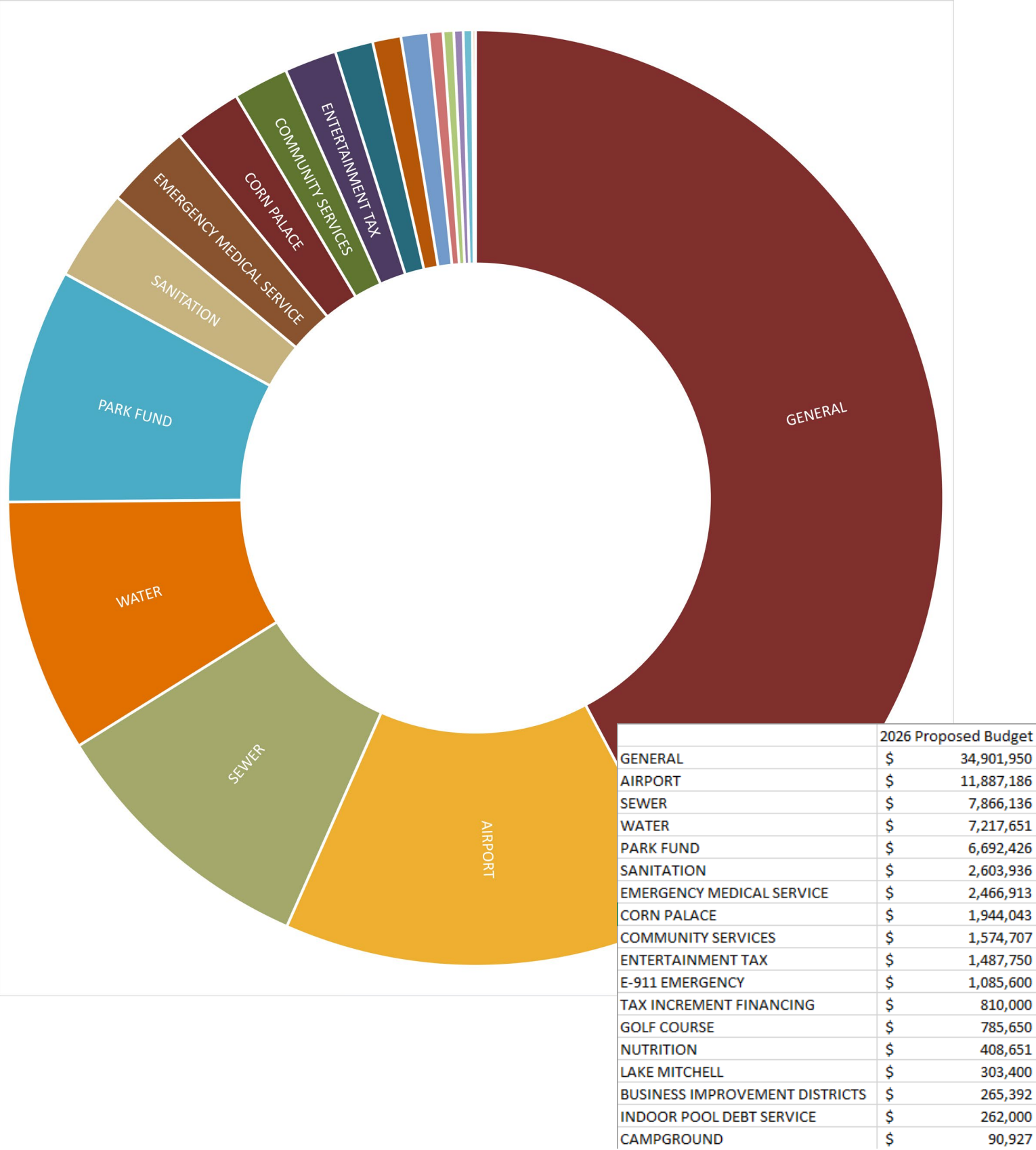
Changes from the 2025 Budget:

- **EMS Fund** includes the new Ambulance District Levy payment in the amount of \$700,000. General Fund support remained at the same level as in 2025 which is \$800,407.
- **Water Fund** revenue decreased due to State Revolving Fund (SRF) Loan being that were included in the 2025 budget, but not in 2026.
- **Sewer Fund** revenue increased due to State revolving loan proceeds being \$730,700 higher in 2026 than in 2025.



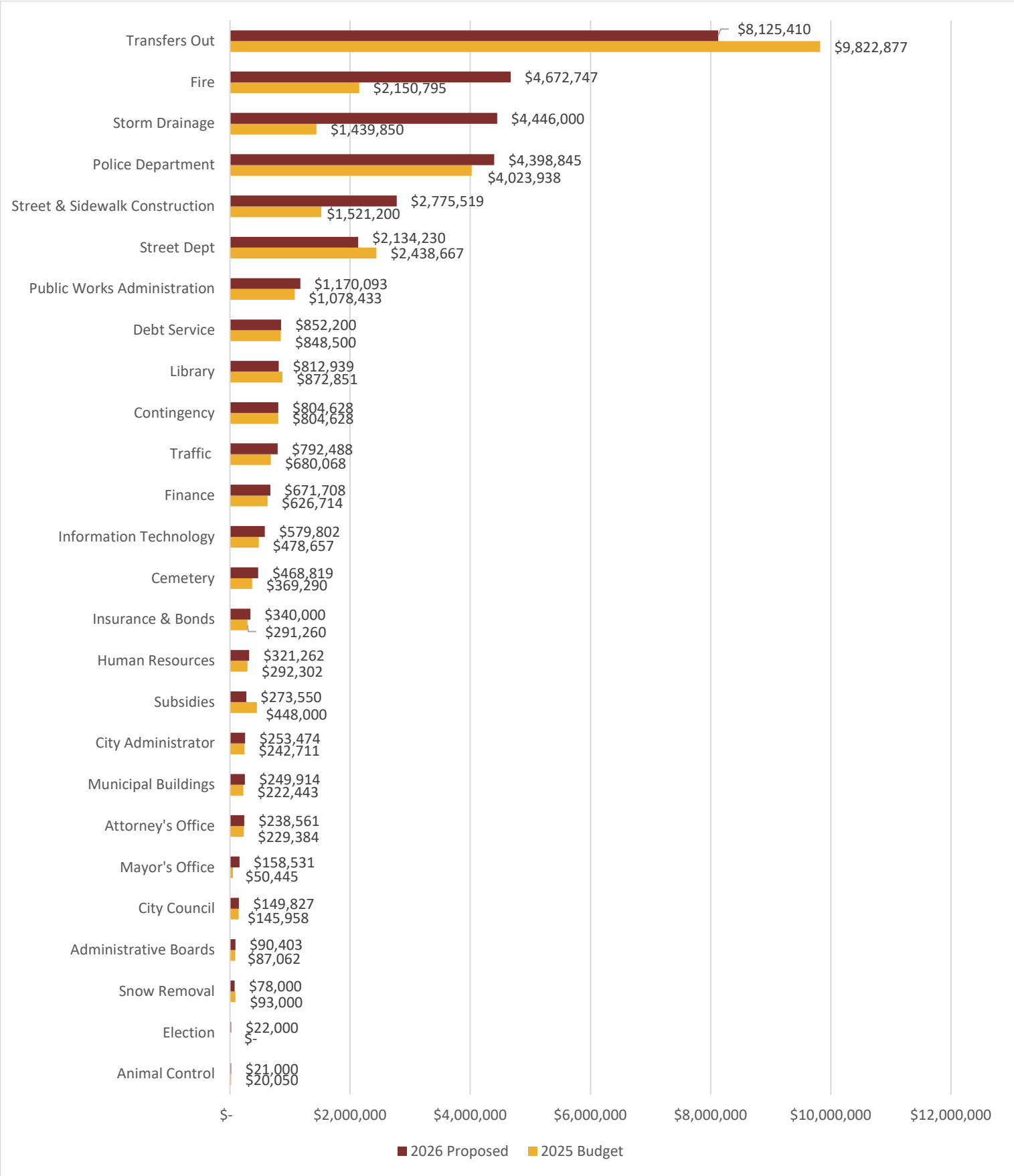
Expenditures

The total amount proposed for revenue budgets in 2026 is \$82,654,318. Like revenue budgets, expenditures budgets are divided into several funds including General Fund, Special Revenue Funds, and Enterprise Funds. The 2026 Proposed Expenditure Budget is a decrease of \$2,538,959 from the 2025 Approved Expenditure Budget.

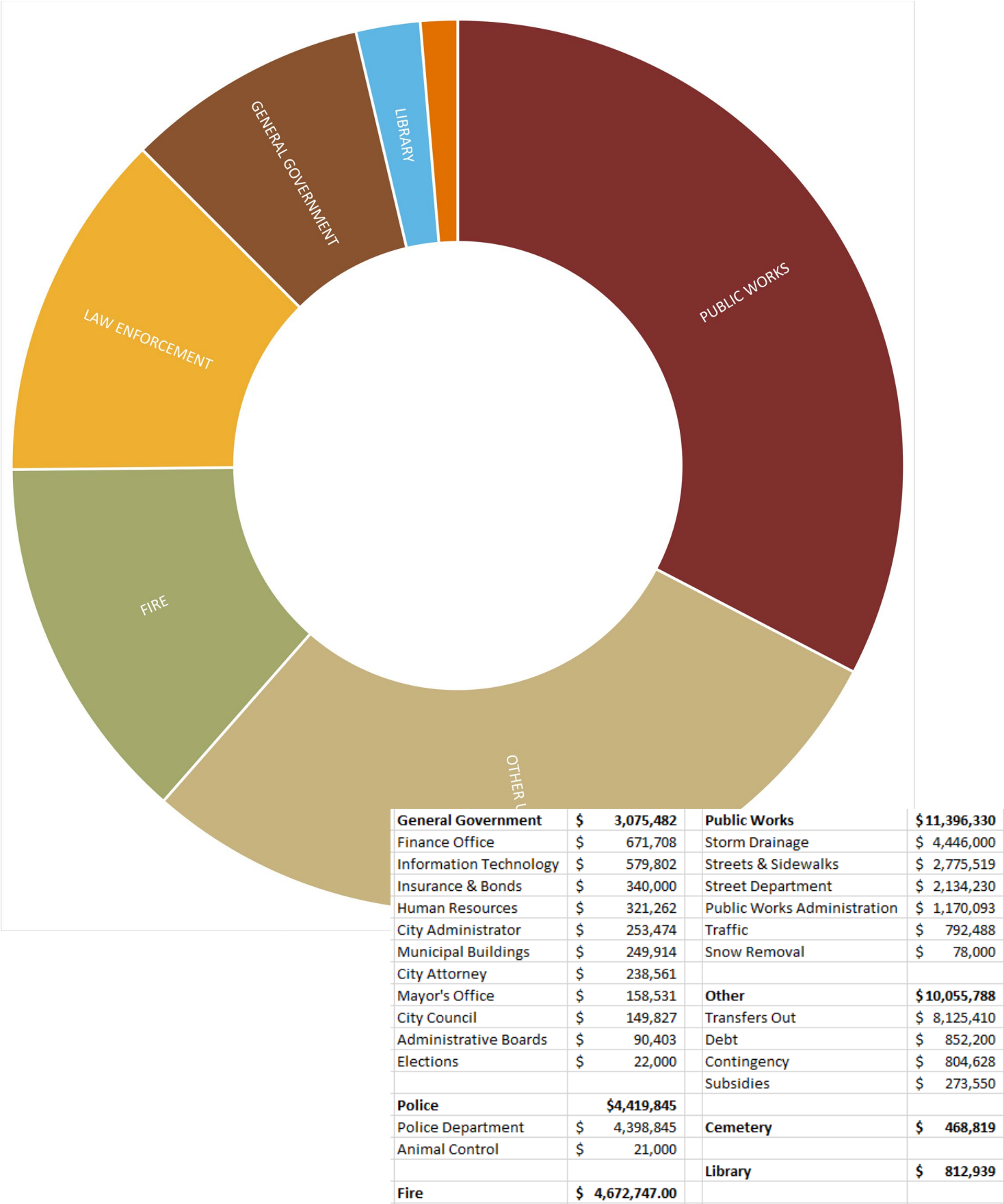


General Fund: 2026 Proposed Expenditure Budget

General Fund is where tax supported city services and the majority of basic city operations are funded. The 2026 proposed General Fund budget is \$34,901,950 which is \$5,622,867 higher than the 2025 general fund budget.

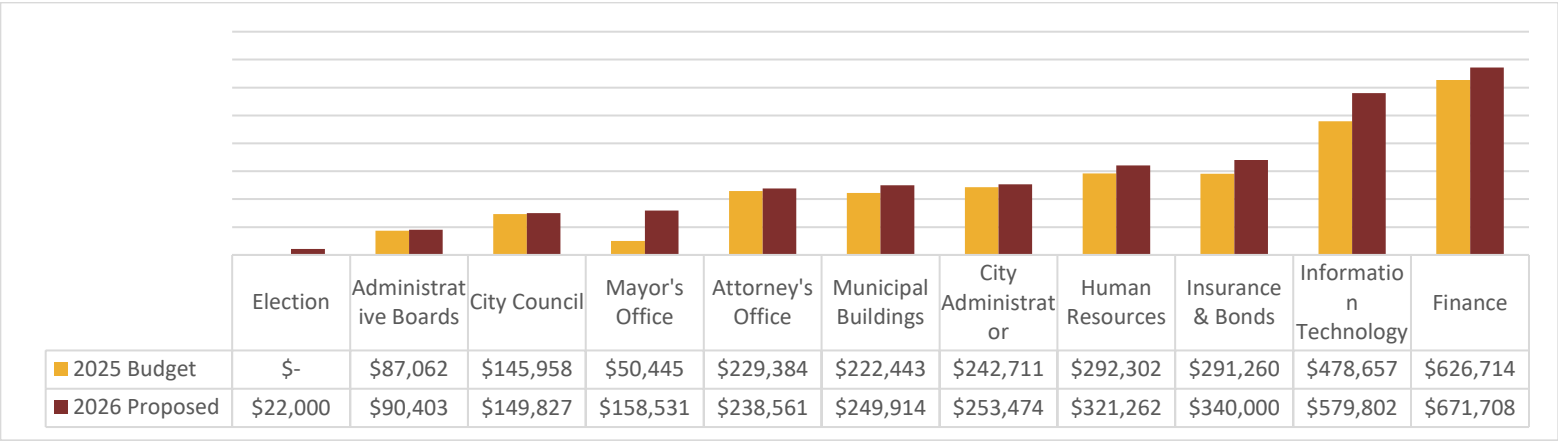


General Fund expenditures can be grouped into six broader categories: General Government, Police, Fire, Cemetery, Library, Others. The totals by category are shown below. The largest category of General Fund expenditures falls under Public Works



General Fund Budget: General Government

Budgets in this category provide services for all city departments and is approximately **9% of the total General Fund budget**. The departmental budgets included in this category are: Finance Office, Technology, Insurance & Bonds, Human Resources, City Administrator, Municipal Buildings, City Attorney, Mayor’s Office, City Council, Administrative Boards & Elections.

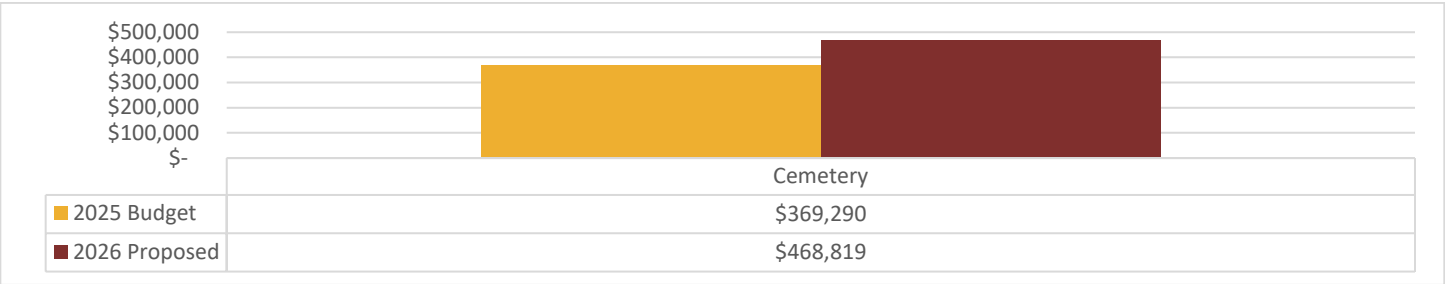


Notes on the **General Government Budgets**

- **12 full time** employees and **9 elected officials** are included in these budgets.
- The **IT** budget includes \$121,500 for replacing **battery backups for servers, server replacements**, and adding “**see click fix**” a software program to allow citizens to report items needing attending from a mobile device.
- The **IT** budget increased due to capital purchases.
- The **Finance** budget increased due professional services increases for auditing and continuing disclosures.
- The **Mayor’s** budget includes \$50,000 for a **retail strategies study**, \$50,000 for Dakota Institute to update an **economic study** for Mitchell, and \$10,000 for the **student council** to determine **projects** to do in Mitchell.

General Fund Budget – Cemetery

The Cemetery Budget is \$468,819 and increased \$99,529 from 2025. The cemetery budget represents **1% of the total General Fund budget**.

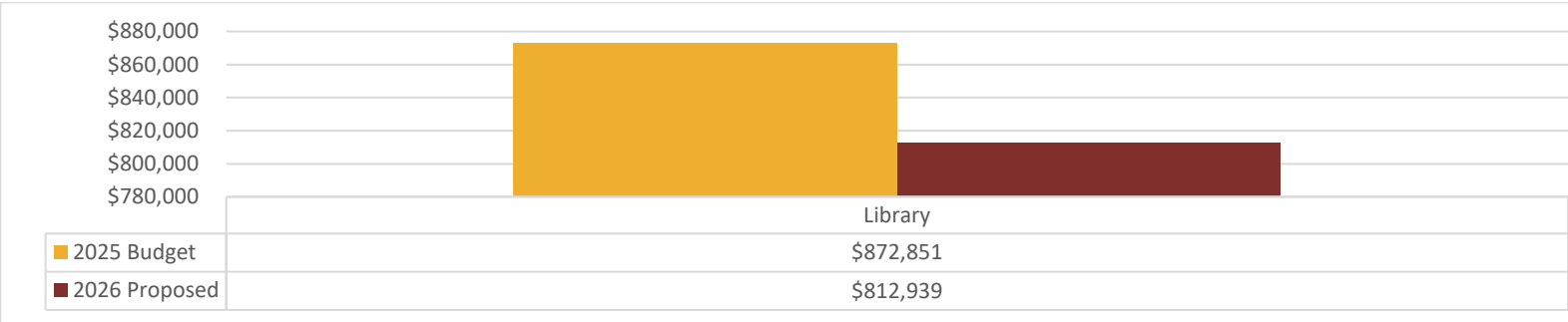


Notes on the **Cemetery Budget**

- **2.3 full time employees** work in the Cemetery Department. (one employee is split 30/70 with golf). There are not projected increases in full time employees for 2026.
- **Tuckpointing** the entrance pillars for **\$35,000** with plans to complete the project in 2027.
- **Crack sealing/fog sealing** cemetery roads for **\$20,000**.
- **Equipment** purchases for **\$81,600** including **rotary brush, used truck**, and half of the cost of a shared **payloader** with the golf course.

General Fund Budget – Library

The Library Budget is \$812,939 and represents **2 % of the total General Fund budget.**

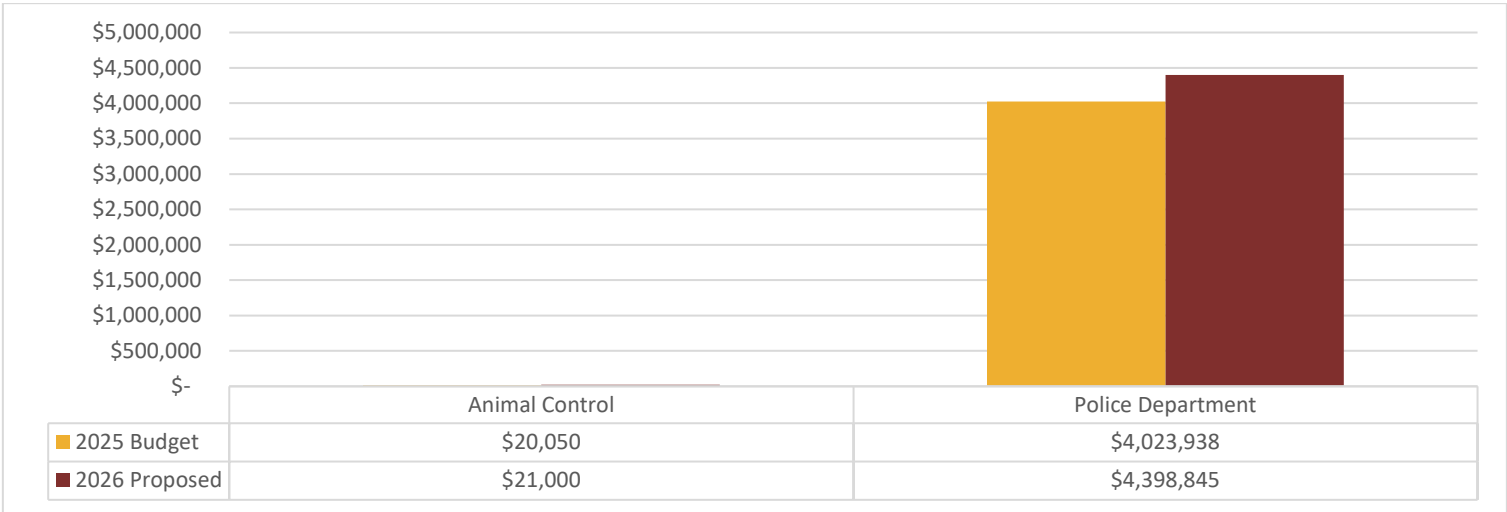


Notes on the **Library Budget**

- This budget includes **7 full time employees** to provide library services.
- **Books** are budgeted at 47,000 for 2026 and Audio Visual is budgeted at 3,000.
- State reductions have resulted in some minor increased operating costs for the library.

General Fund Budget: Police

Budgets in this department provide for law enforcement within the City of Mitchell. The budgets include Police & Animal Control and represent **13% of the total General Fund budget.**

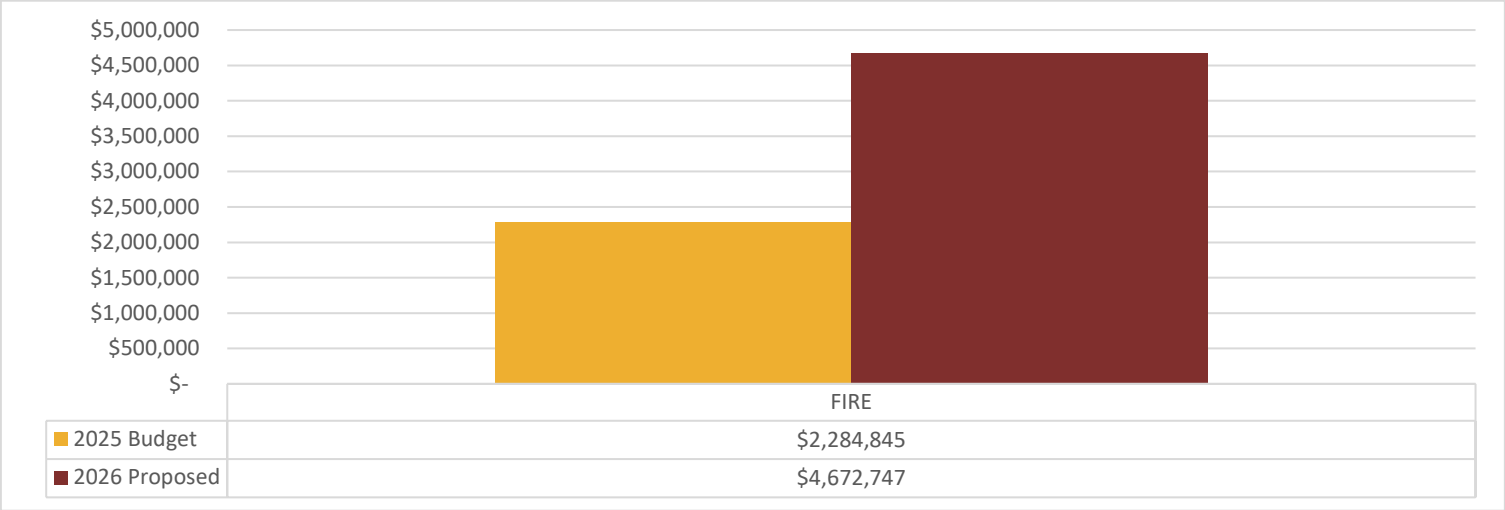


Notes on the **Police Budgets**

- A total of **31 full time employees** work in these budgets. **28** of these employees are sworn officers. There are no projected changes for 2026 to employee levels in this department.
- **Facility improvements** including replacing the **Range Roof** for \$9,500 and replacing 4 **A/C Units** for \$160,000
- **Equipment upgrades** including new **Axon camera system** for \$5,752 and **Radar Units** for \$14,000
- **Two new police vehicles** for \$72,820 each and **one unmarked vehicle** for 60,000
- New **computers, docks, and printers** for patrol cars for \$38,200

General Fund Budget: Fire

The Fire department budget for 2026 is proposed at \$4,672.747 as is approximately **13% of the total General Fund budget**. This is a **\$2,521,952 increase** from the 2025 budget. The increase is largely due to a requested \$2,500,000 for the construction of a 2nd fire station.



Notes on the Fire Budget:

- This budget includes **13 full time Employees** wages and benefits.
- **Facility improvements** including **\$20,000** for replacing **tanker 2 primers & exhaust**, **4 water valve replacements** in the fire bay, **hose replacements**, and **carpet** in the dorm.
- **Equipment upgrades and replacements** totaling **\$42,425** and including **protective equipment**, **might struts**, and a **hazardous materials testing kit**.
- **Second Payment** towards the **new fire engine \$301,000**
- Design & construction costs for a **second fire station** for **\$2,500,000**

Second Fire Station

- The second fire station would be located on **N. Main** on the **site of the former water treatment plant**.

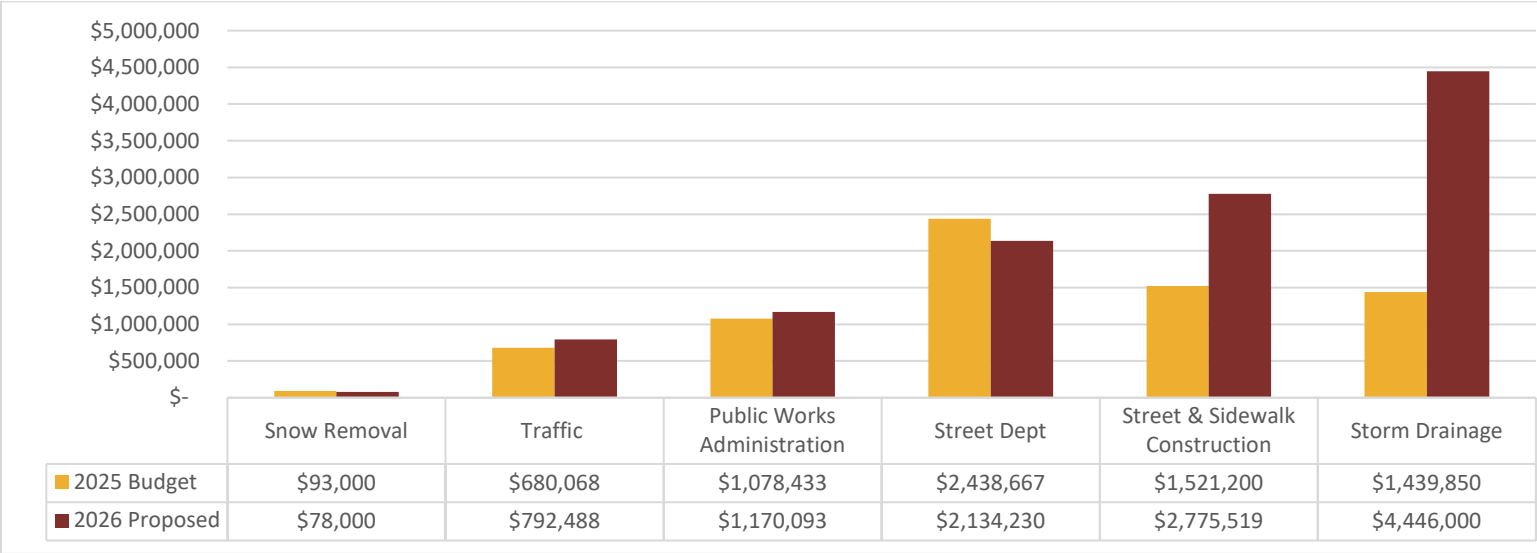
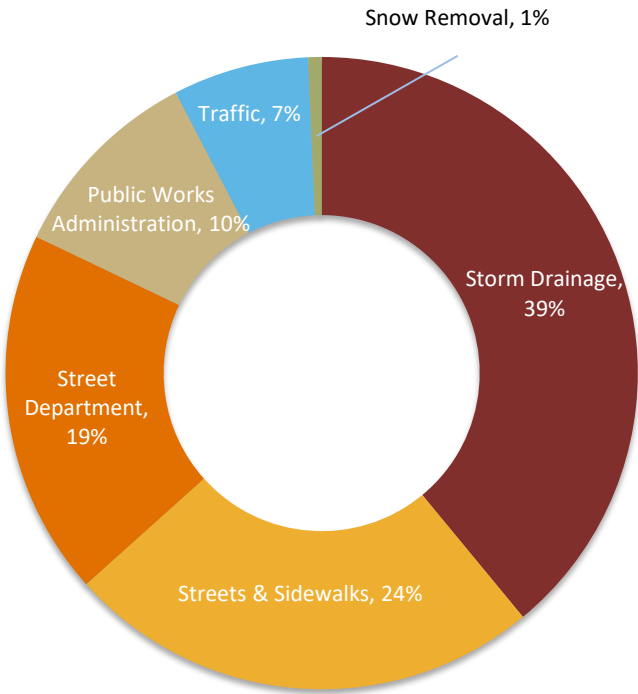


This would allow a **faster response time** for calls that are on the north end of the Fire & Ambulance service area.

- The second station would be funded out of the **“future capital projects” designated reserves** in the General Fund. Design for the 2nd station would **start in 2026**, with potential **bidding and start of construction at the end of 2026**.
- City Staff has been working with **Design Arc Group** on preliminary designs and estimated costs to arrive at the \$2,500,000.

General Fund Budget: Public Works

The budgets in this category total \$11,396,330 and represent 33% of the total General Fund budget. The departmental budgets included in this category are Storm Drainage, Streets & Sidewalks, Street Department, Public Works Administration, Traffic, and Snow Removal.

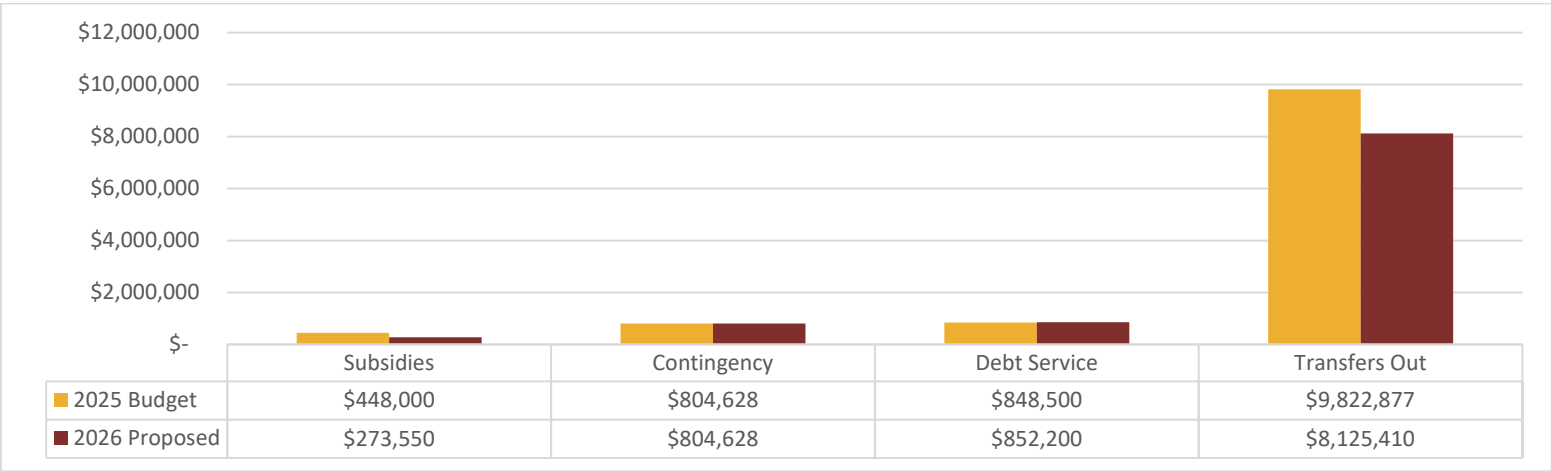


Notes on Public Works Budgets:

- These budgets include **24 full time employees**
- **Street overlay** projects for \$1,991,919
- **Chip seal & crack seal** improvements for \$435,000
- **Equipment purchases** totaling \$360,000 including a UTV, Crosswalk RRFB, Battery Backup, Tack Truck, Refig recycler for freon, and pick up
- **Sidewalk improvements** for \$224,000
- **Parking lot improvements** for \$132,500

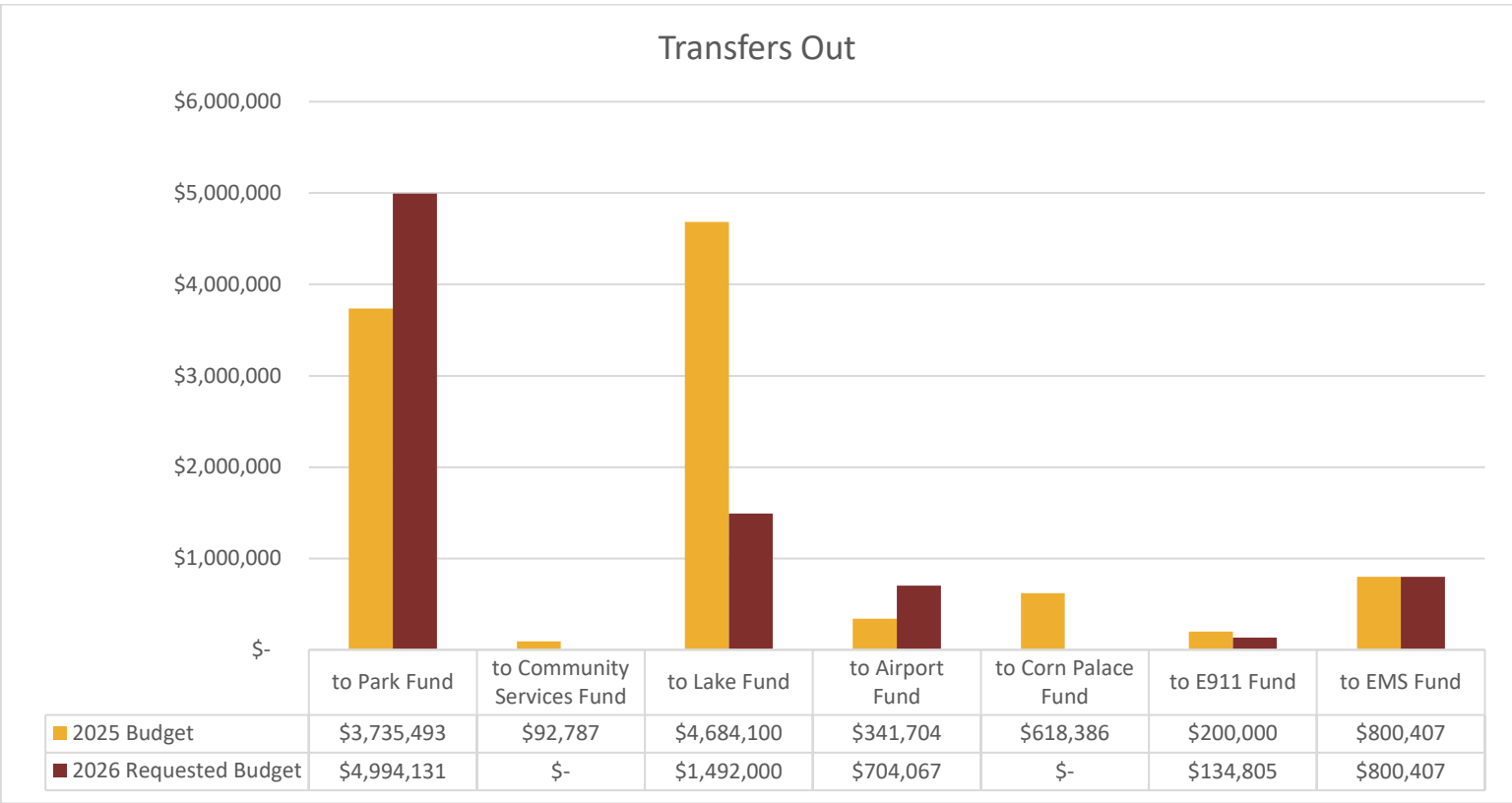
General Fund Budget: Other Uses

The General Fund is also used for other purposes including: transfers out to other funds, debt service obligations, contingency, and subsidies. The total amount in this category is \$10,055,788 and represents 29% of the total General Fund budget.



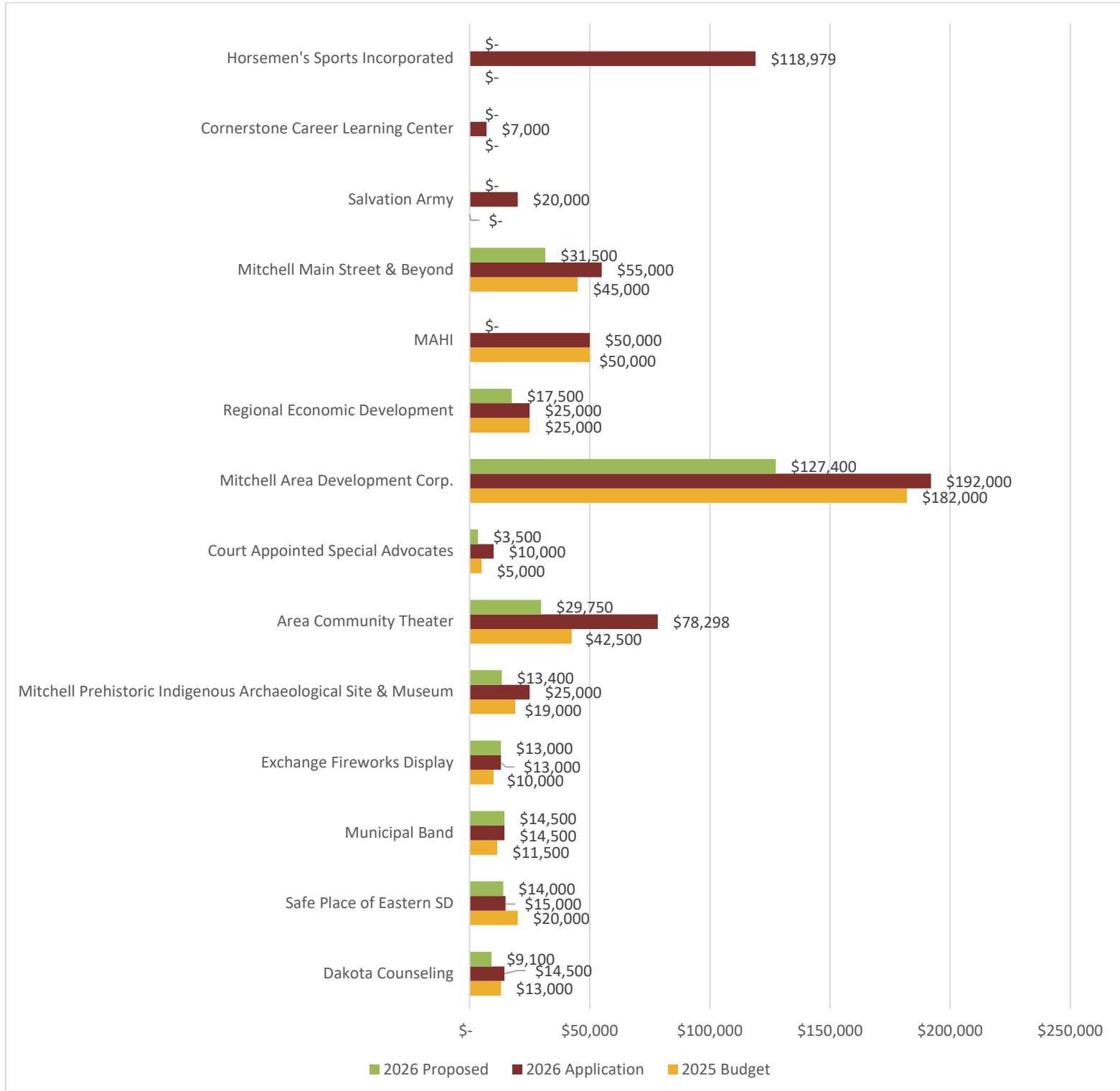
Notes on Transfers Out:

- Transfers out **decreased** \$1,697,467 from 2025.
- Transfers out to the **Park Fund** **increased** due to increased **capital projects**.
- The proposed transfer out to **Lake Fund** in 2026 is for the 1st **debt service payment for the Lake Mitchell Project**.
- The increased transfer out to **Airport Fund** increased for the matching funds for the **Runway Improvement Project**.
- The 2026 proposed budget does not include a General Fund transfer to the Corn Palace Fund.



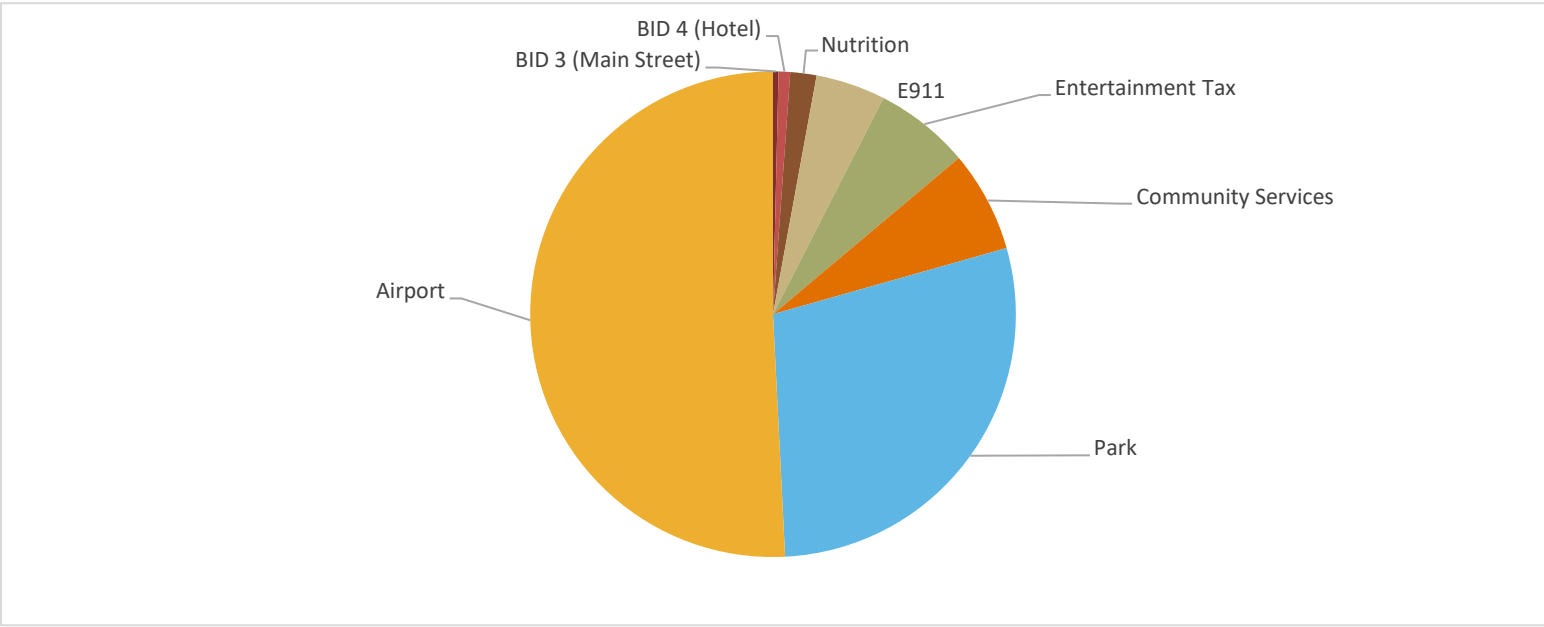
Notes on General Fund Subsidies:

- The City received **14** General Fund subsidy **applications totaling \$638,277**. This is an **increase of 51%**, or \$215,277.
- Mayor Hanson is proposing a **reduction of 30% from the 2025 budgets** for all subsidies except Municipal Band and Exchange Club Fireworks.
- The City received **new applications** from Salvation Army, Cornerstone Career Learning Center, and Horsemen's Sports Inc. **No new subsidies were included** in the 2026 proposed budget.
- The **proposed** subsidy budgets **total \$273,650**. This is a **35% decrease** from the **2025 approved budget level**.



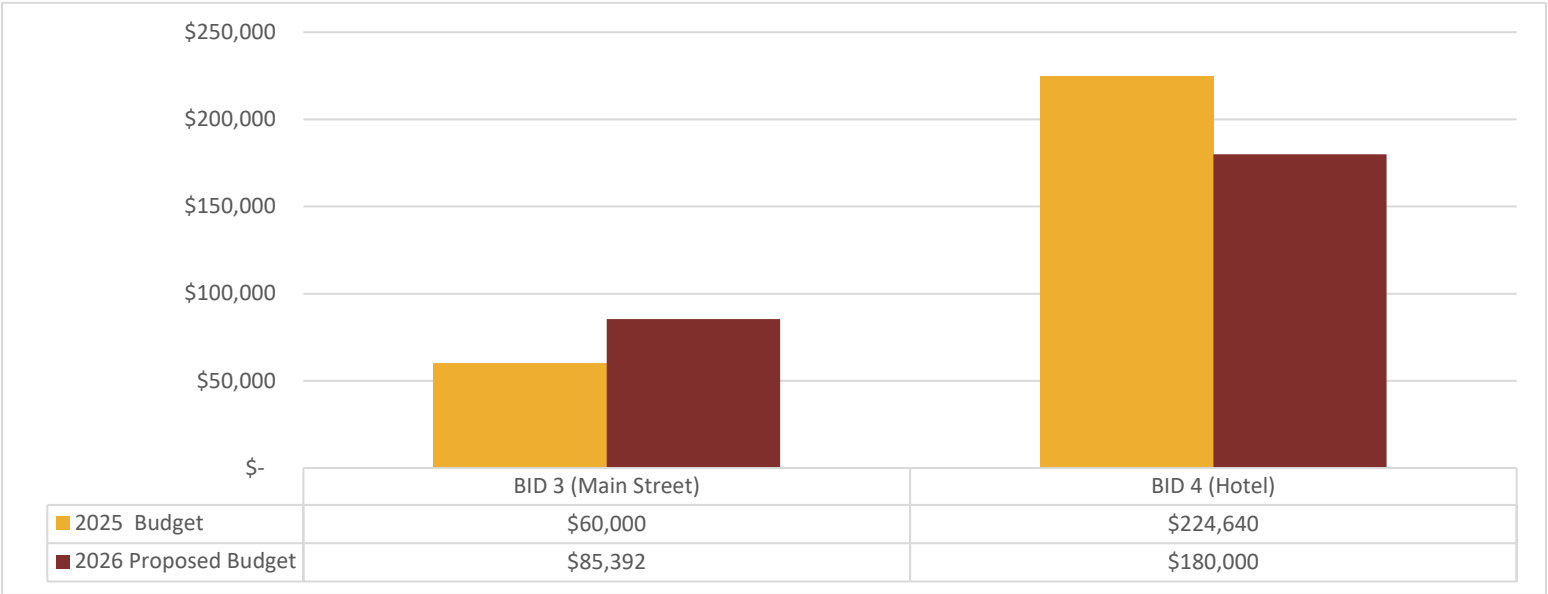
Special Revenue Funds: 2026 Proposed Expenditure Budgets

Special Revenue Funds generate revenue by the services they provide, but they may also receive support from General Fund. Special Revenue Funds for the City of Mitchell include: Airport, Business Improvement District 3 (Main Street), Business Improvement District 4 (Hotel Occupancy), Community Services, E911, Entertainment Tax, Lake Mitchell, Nutrition, and Park Fund.



Special Revenue Fund Budget: BID Districts

Business Improvement Districts are funds set up for the expenses associated with Business Improvement Districts. The City of Mitchell currently has two business improvement districts included in the budget. The first is the Main Street Business Improvement District, and the second is the Hotel Business Improvement District.

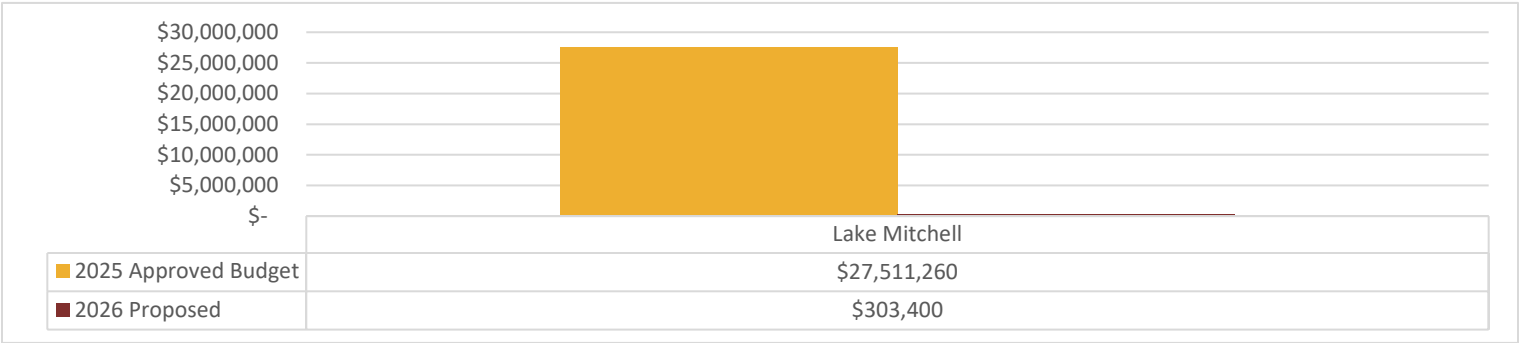


Notes on Business Improvement Districts

- The Main Street Business Improvement District Board (BID board) has a requested budget of \$74,392 for project improvement grants and \$10,000 for Board Projects.
- The Hotel Business Improvement District Board (BID board) has requested \$30,000 for board projects, and \$150,000 for the Sports & Events Authority Committee Grants.

Special Revenue Fund Budget: Lake Mitchell

The Lake Mitchell Fund is used for the costs associated with Lake Mitchell & Watershed improvements. Lake Mitchell was set up as a special revenue fund so that the City could more easily track expenses for this service.

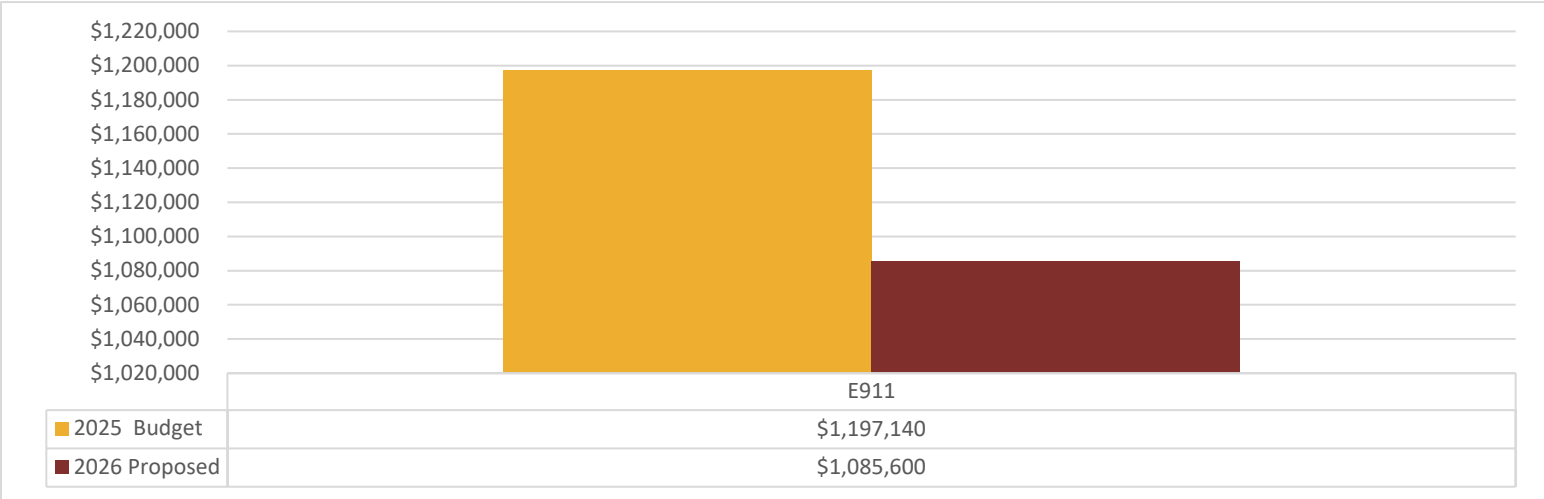


Notes on Lake Mitchell Fund

- The debt service for the wetland property is included in this fund.
- The Lake Mitchell Improvement Project was budgeted in 2025. Due to this, the remaining budget funds will be supplemented into 2026 since the project has not yet completed in 2025.
- General Fund supports the operation of this service.

Special Revenue Fund Budget: E911

The E911 Fund is used for the cost associated with the City’s operation of the Mitchell Regional Public Safety Answering Point (PSAP).

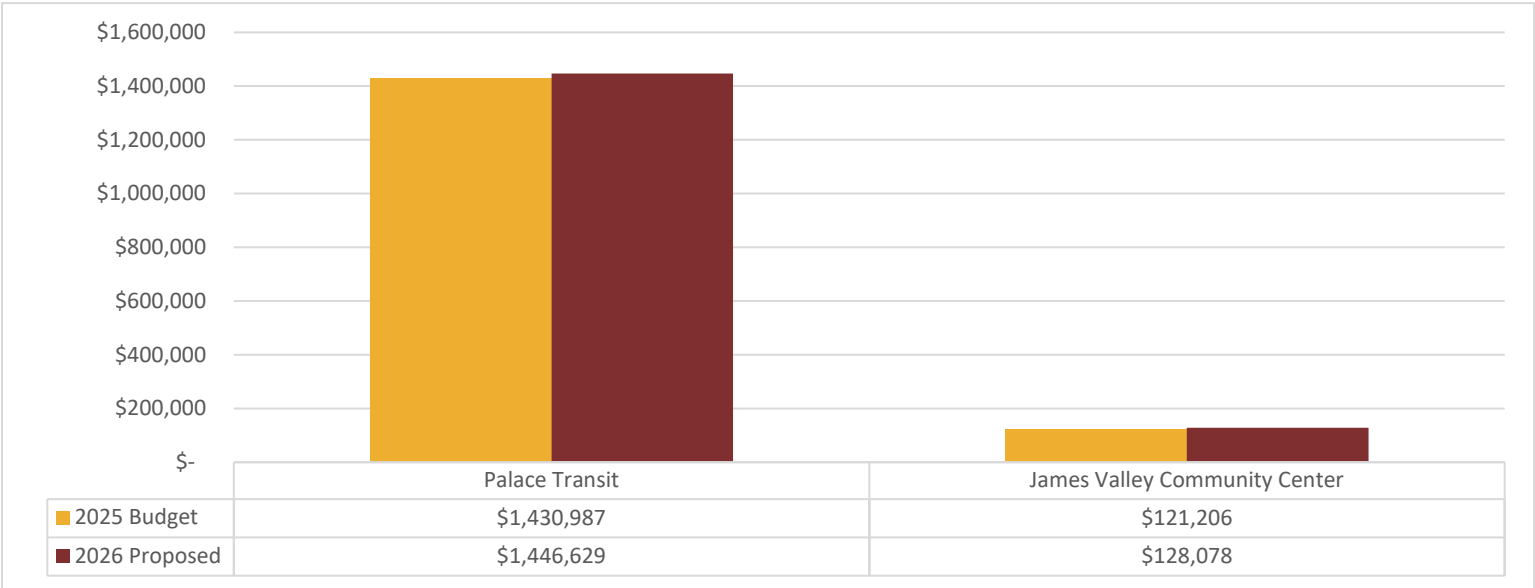


Notes on the E911 Fund

- This budget includes **12 full time** employees for the operations of the PSAP.
- The City of Mitchell provides E911 dispatch services for a 6-county region.
- General Fund supports the operation of this service

Special Revenue Fund Budget: Community Services

The Community Services Fund includes the departmental budgets of Palace City Transit, and the James Valley Community Center.

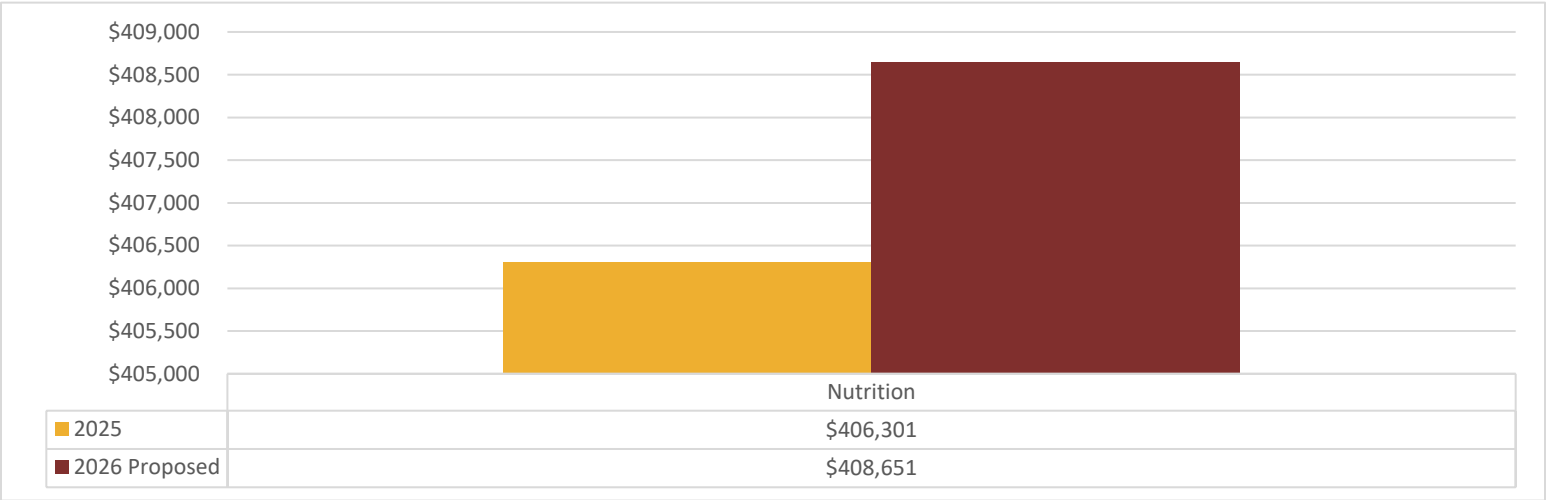


Notes on the Community Services Fund Budgets

- The budget includes **11 full time** employees for departmental operations.
- The Palace Transit budget includes the City funding 20% of the cost of a new bus at \$65,385. The remaining \$261,540 is paid for by grant funds.
- These two services are heavily reliant on grant funding.
- General Fund supports the operation of this service.

Special Revenue Fund Budget: Nutrition

The Nutrition Fund includes the adult nutrition program that is operated by the Community Services department. This fund supports the adult nutrition program for the City of Mitchell.

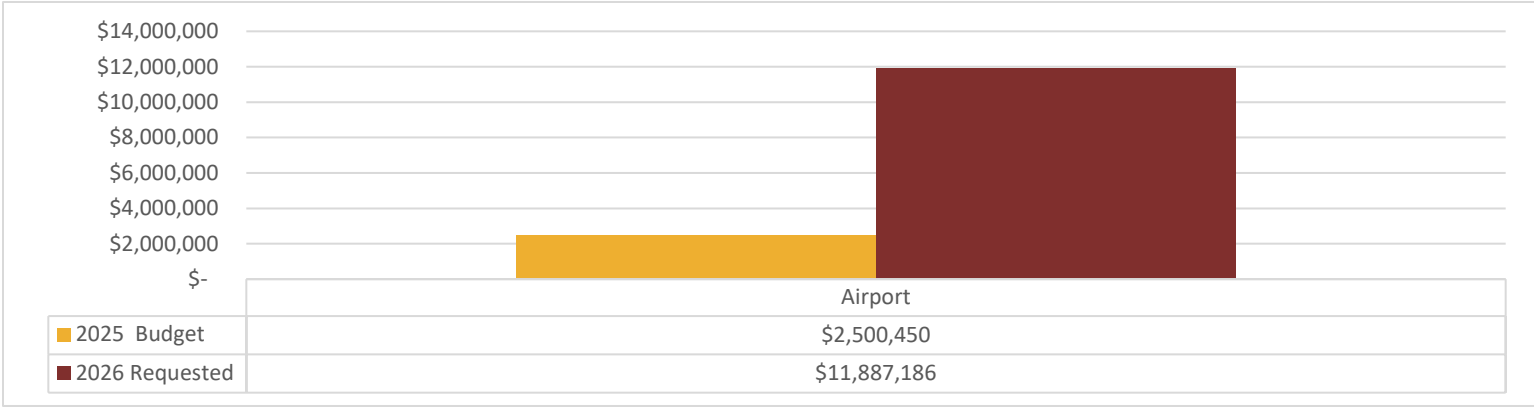


Notes on the Nutrition Fund

- This budget includes **1 full time** employee for departmental operations.
- This budget is heavily reliant on grant and program funding.

Special Revenue Fund Budget: Airport Fund

The Airport Fund is used for the cost associated with the City’s operation of the Mitchell Airport.

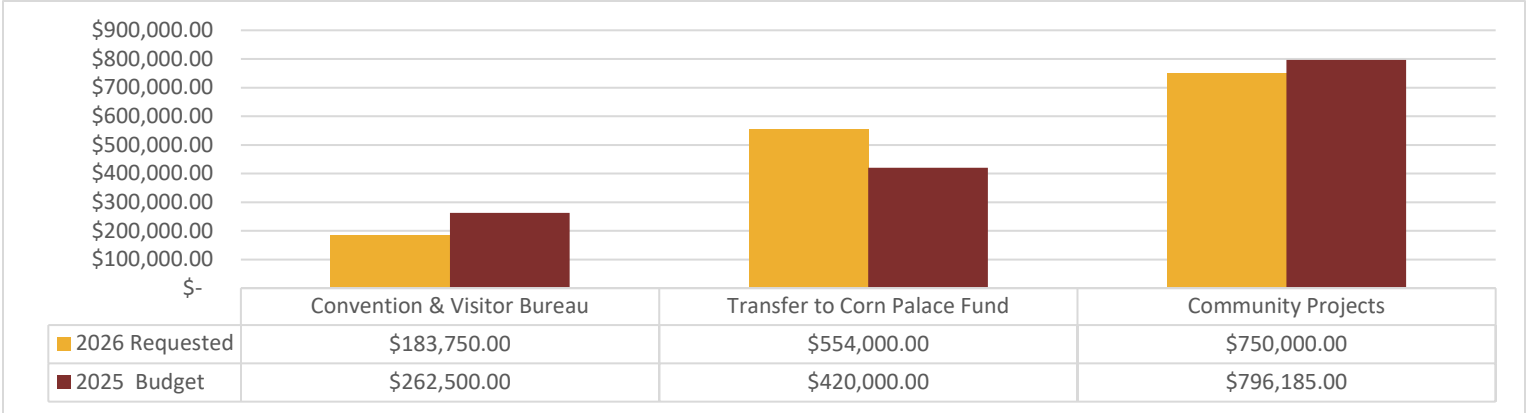


Notes on the Airport Fund

- **2 full time** employees are budgeted for this service. This is an **increase of 1 full time employee** from 2025. By adding an additional employee, the City would **discontinue** the **snow removal contract** after the 2025-2026 season. The new position will be split between the Airport, Street, and Traffic budgets.
- The substantial increase in the 2026 Airport budget is due to the **Runway Reconstruction project** that is budgeted at **\$11,115,000**. Of that total cost, the city is responsible for \$300,000 and the remaining balance is paid for by transportation grants.
- This budget is heavily reliant on grant funding
- General Fund supports the operation of this service.

Special Revenue Fund Budget: Entertainment Tax Fund

This fund is for revenue received from the 1% Municipal non-ad valorem tax, “entertainment tax” received charged to gross receipts on lodging accommodations, ticket sales, alcoholic beverages, and restaurants, According to SDCL 10-52A-2, the tax can be used for “land acquisition, architectural fees, construction costs, payments for civic center, auditorium, or athletic facility buildings including the maintenance staffing and operations of such facilities and the promotion and advertising of the city, its facilities, attractions, and activities.”

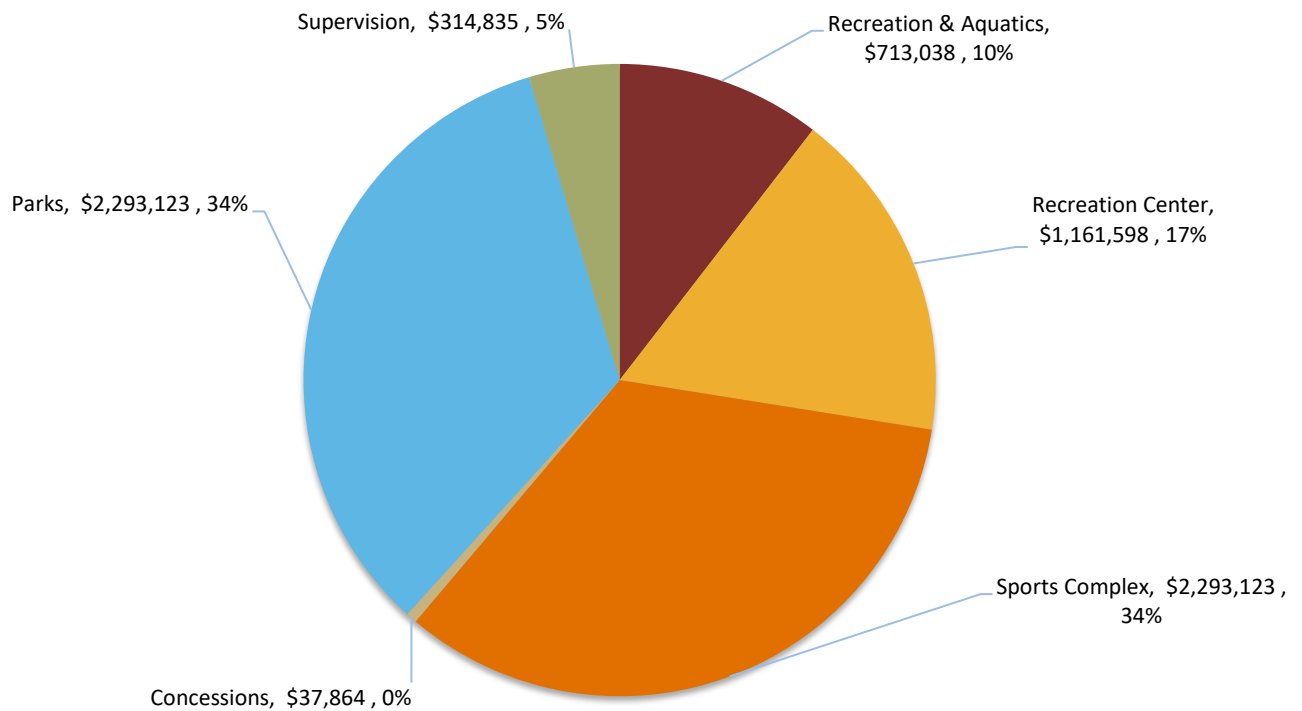


Notes on the Entertainment Tax Fund Budgets

- **The Convention & Visitors Bureau** receives a subsidy from entertainment tax to market the Mitchell Community. This subsidy was reduced 30% in line with other General Fund subsidy reductions.
- **Transfer to Corn Palace increased \$134,000** in lieu of transferring funds from General Fund to support corn palace operations. This use is specifically stated as allowable in south Dakota state law for the entertainment tax uses.
- **\$750,000** is budgeted for expanding the **Corn palace Plaza** to include a water feature.

Special Revenue Fund Budget: Park

The Park Fund includes the following budgets: Recreation & Aquatics, Recreation Center, Sports Complex, Concessions, Parks, and Supervision.



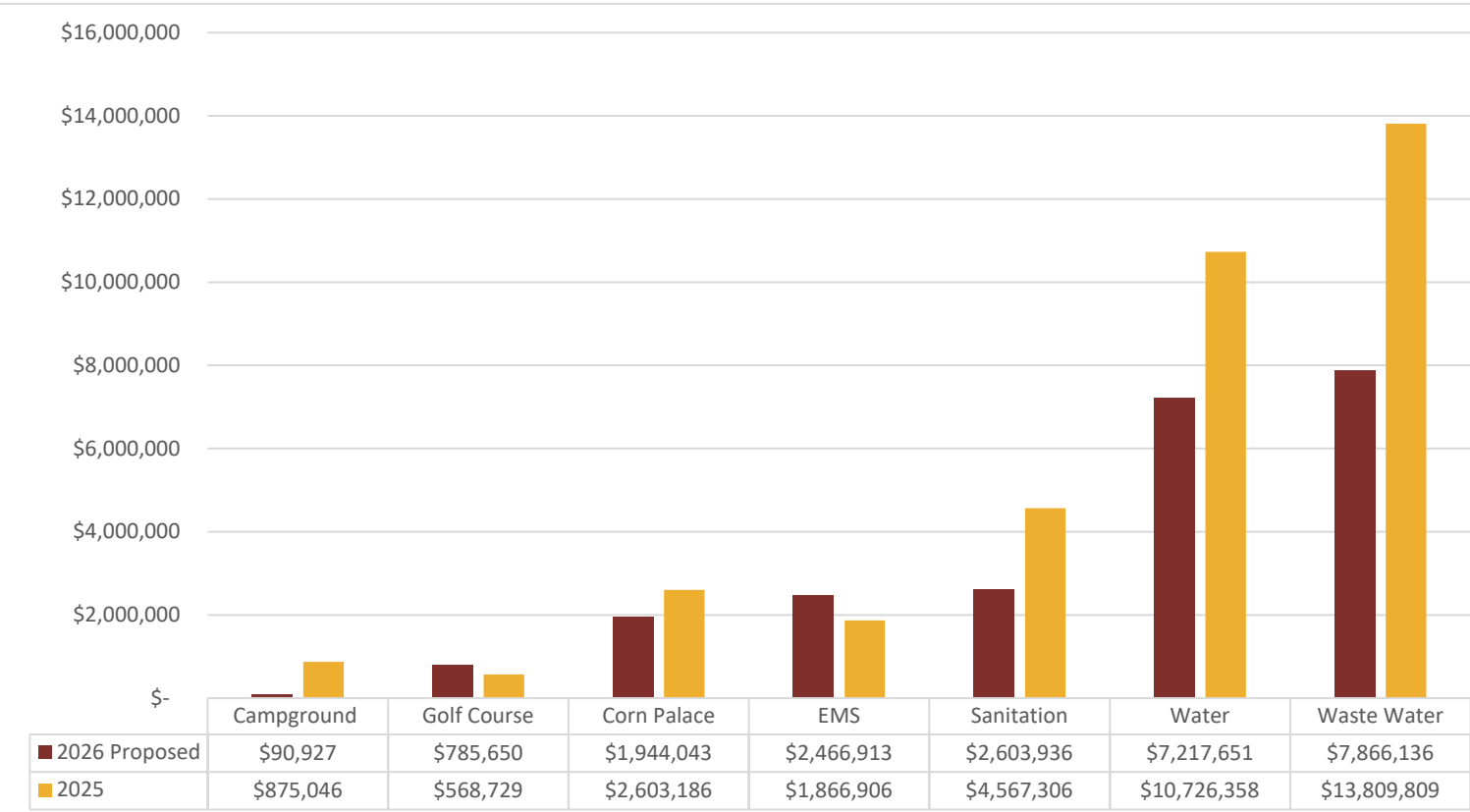
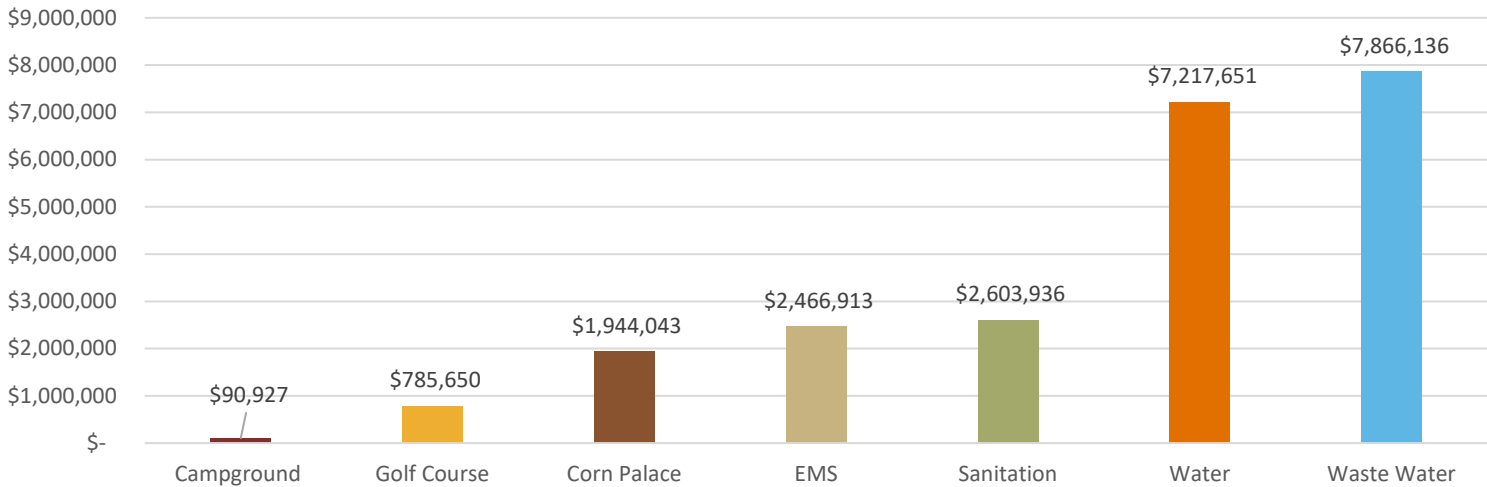
Notes on the Park Fund

- **19 full time** employees are budgeted in this fund to support the departmental services.
- The **recreation & aquatics budget** includes **\$47,000** for **slide restoration, sunshade replacements, muriatic acid tank, and a handicap lift replacement.**
- The **recreation center budget** includes **\$131,000** to replace the **sand filters** in the indoor pool, **refinish gym floors**, replace the **rec pool heater, 2 HVAC units**, and **6 cameras** as well as **new equipment** purchases.
- The **Sports Complex Budget** includes **\$1,367,000** to replace the **ice arena roof**, add **LED rink lighting**, and replace **5 light poles**. In addition, it includes **\$53,500** to replace the **field of dreams press box** and purchase an **ice edger**.
- The **Parks Budget** includes **\$1,003,814** to add a/c and furnace at **Day Camp**, replace siding/doors/windows at **Patton Young Park**, replace the **Jennewin playground**, concrete **curbing** for **gainer** playground surface, **Hitchcock Park** field light panel, **Hitchcock park** roadway and pool perimeter lighting, **railroad trail** (grant dependent), new **disc golf baskets**, sunshades at **Hitchcock** and **Kibbe**, **Munroe** outdoor rink, **event power panel** at **Hitchcock park**, and city beautification projects.

Enterprise Funds: 2026 Proposed Expenditure Budgets

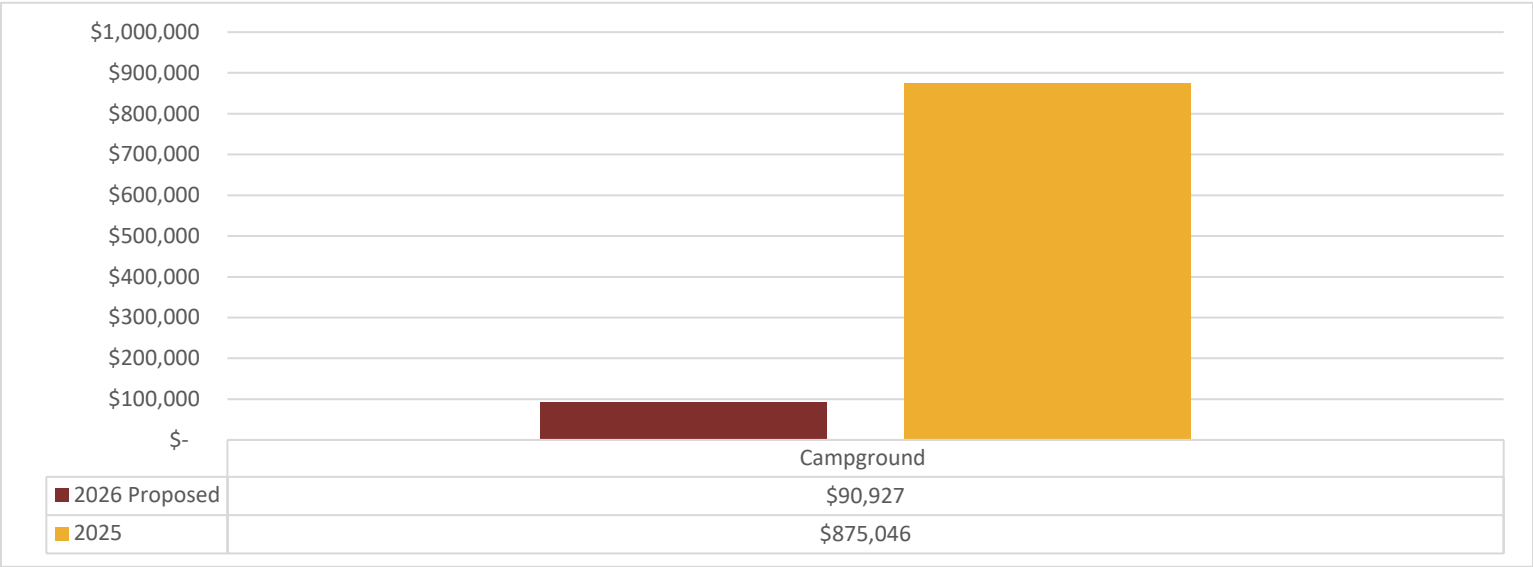
Enterprise fund budgets provide utility services (water and sewer), garbage services, ambulance services (EMS), and entertainment services (Corn Palace, Golf Course, Campground) for the City of Mitchell. **Utility service and garbage service enterprise funds do not receive support from General Fund.**

2026 Proposed Budget



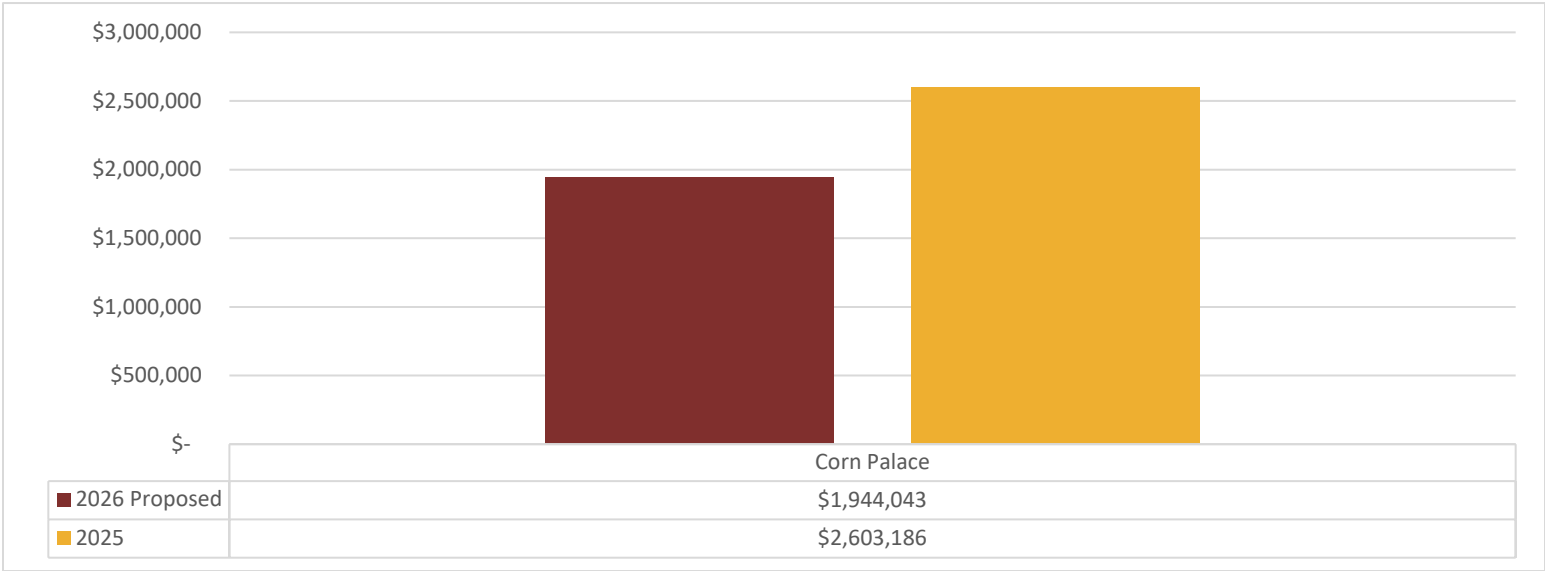
Enterprise Fund Budget: Campground

The campground is a self-supporting fund for the operations of the campground at Lake Mitchell. It does not receive any funding from General Fund to support the services provided. No full-time employees are included in this fund budget.



Enterprise Fund Budget: Corn Palace

The Corn Palace Fund is for the operations of the Corn Palace. The Corn Palace does receive support from the Entertainment Tax Fund, and has also received support from the General Fund.

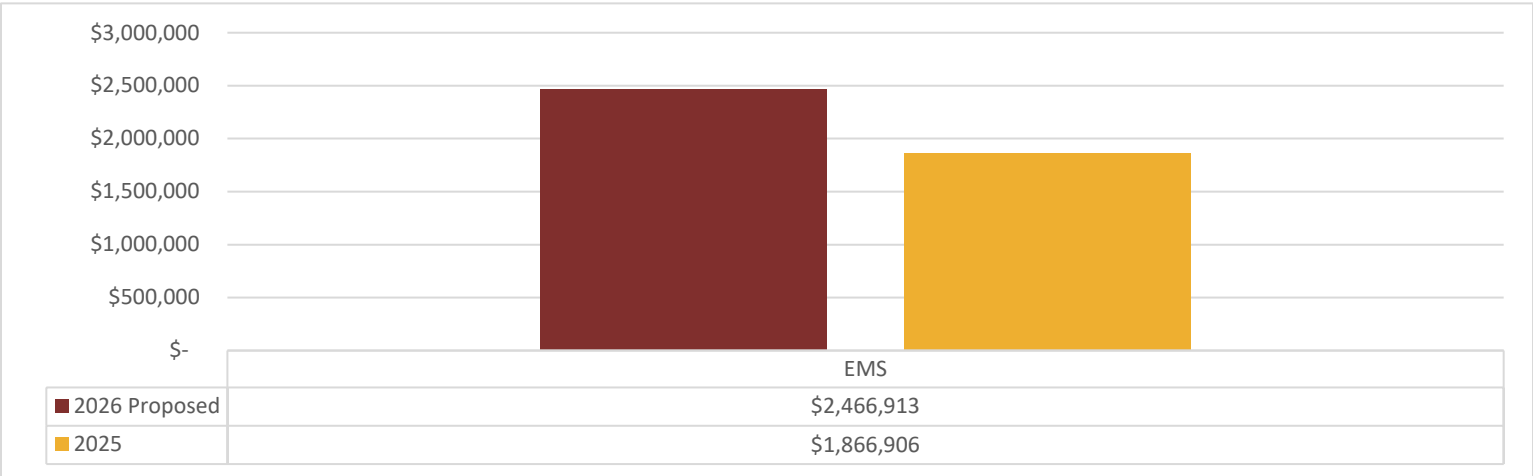


Notes on the Corn Palace Fund

- This budget includes **6 full time employees**.
- The budget includes contracting the decorating in 2026 as in 2025.
- **\$73,500** is budgeted for equipment and **facility upgrades** including **front restroom remodeling, farm facts/display pieces, chaser lights, and concessions equipment** improvements

Enterprise Fund Budget: EMS

The EMS Fund is for the operations of the regional ambulance service. This fund does receive support from the General Fund for these services.

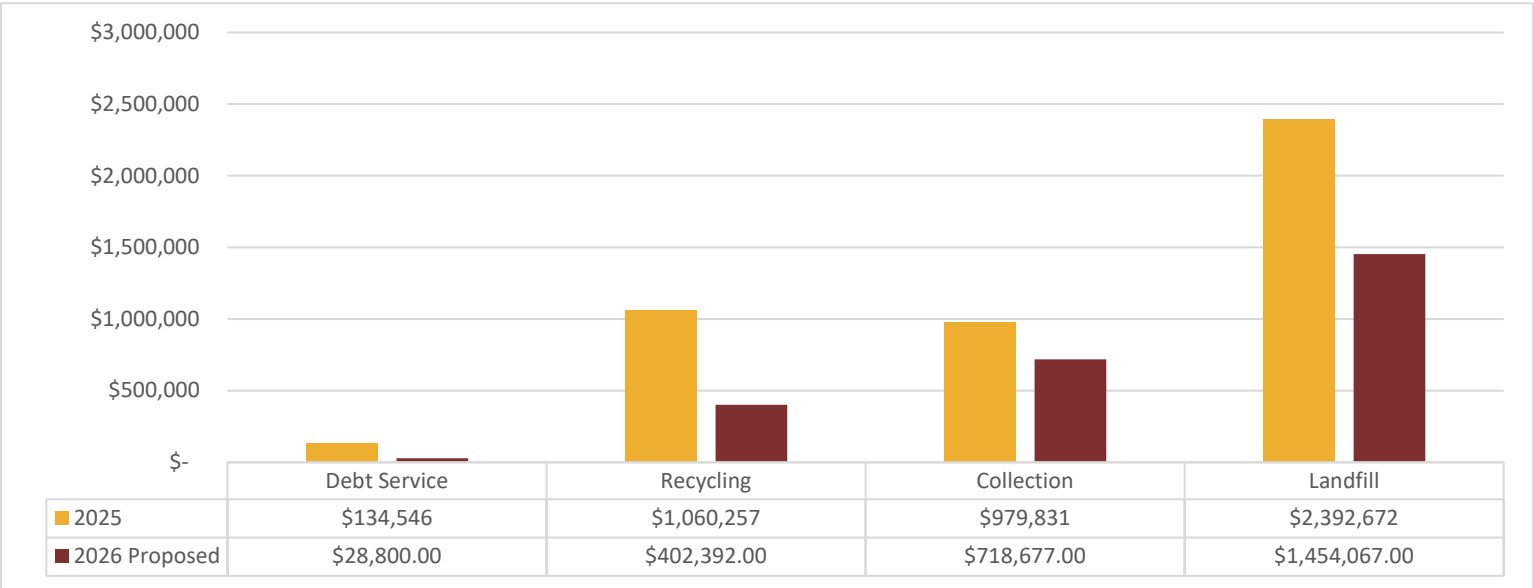
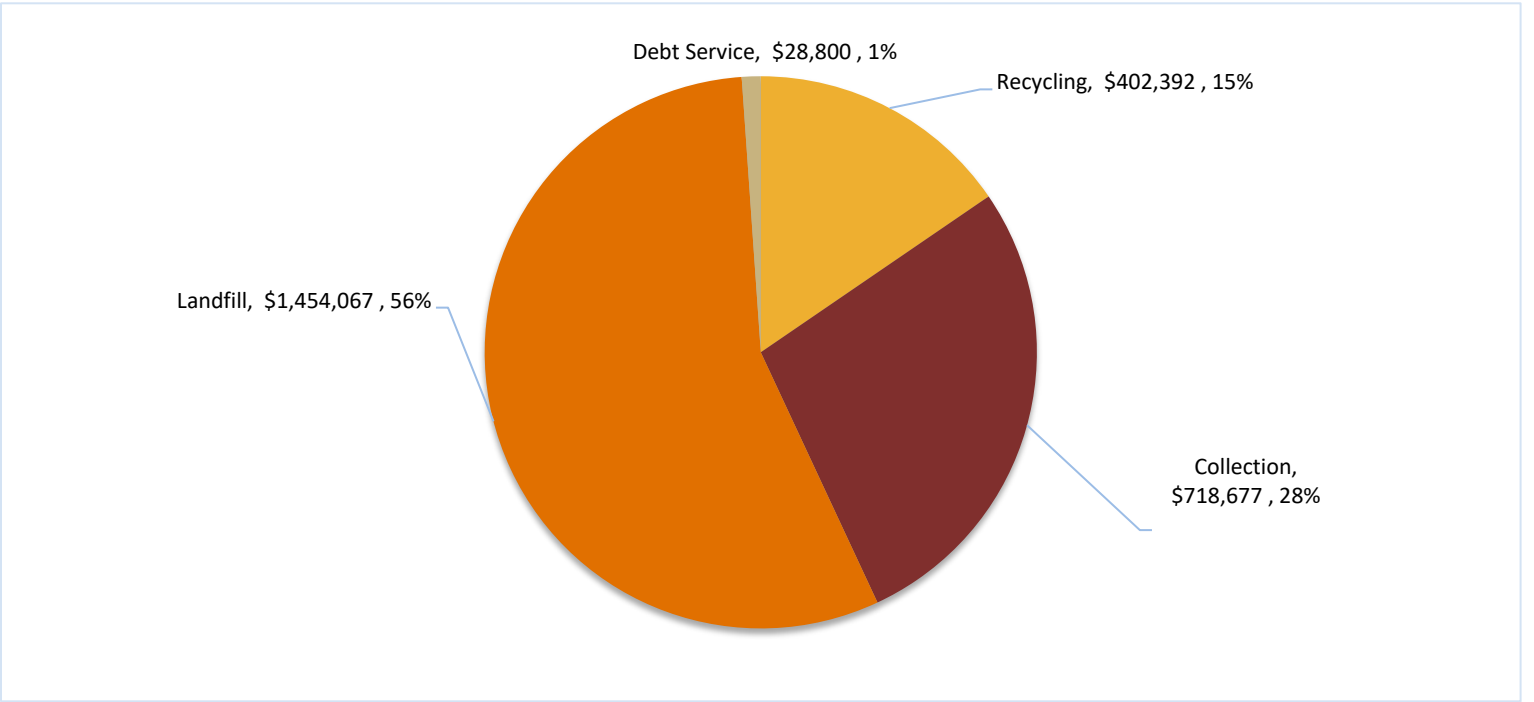


Notes on the EMS Fund

- This budget includes **19 full time employees**. This is an **increase of 6 full time** employees from 2025. The increase is funded by the new ambulance district payment for services. This will allow the City to **add 2 full time staff to each shift** allowing for another ambulance to be covered for each shift.
- This fund does receive approximately **\$800,000 of annual financial support from General Fund**.

Enterprise Fund Budget: Sanitation

The Sanitation Fund is for landfill services for the City of Mitchell. This fund includes four departmental budgets which include: Recycling, Collection, Landfill, and Debt Service. The Sanitation Fund **does not receive General Fund support**. It is funded by fees and charges to the users of the sanitation service.

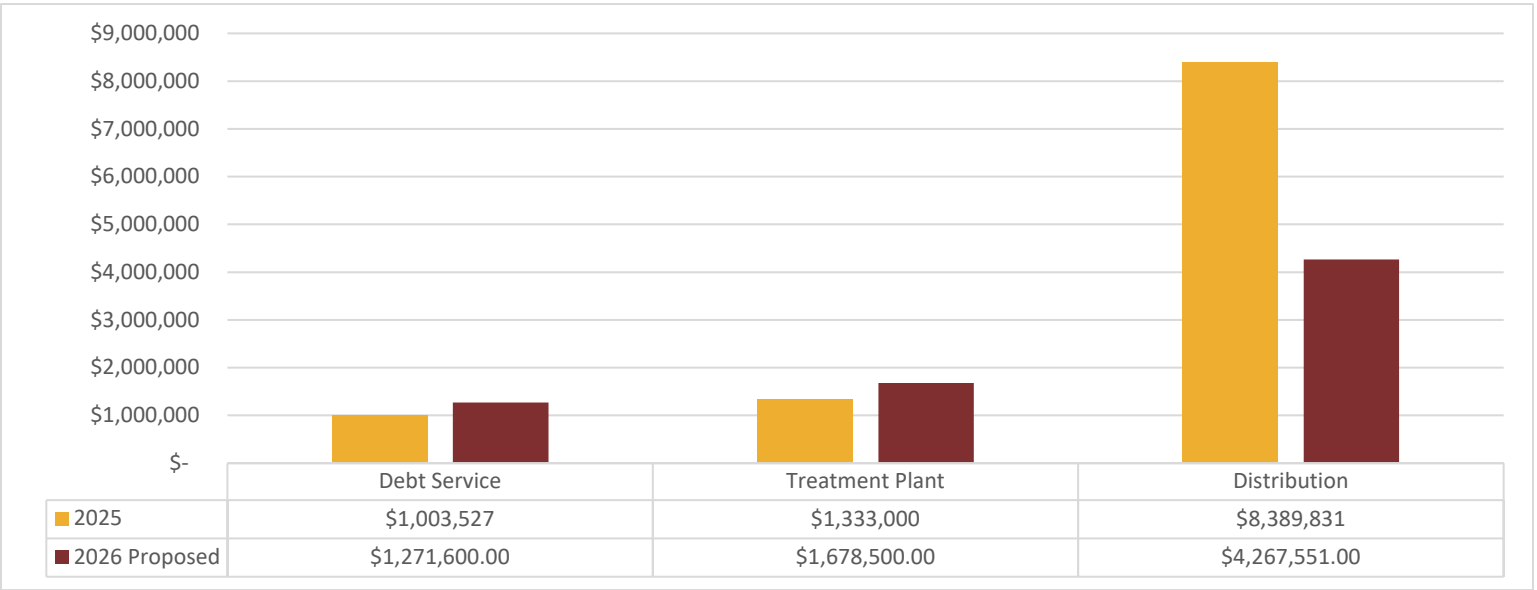
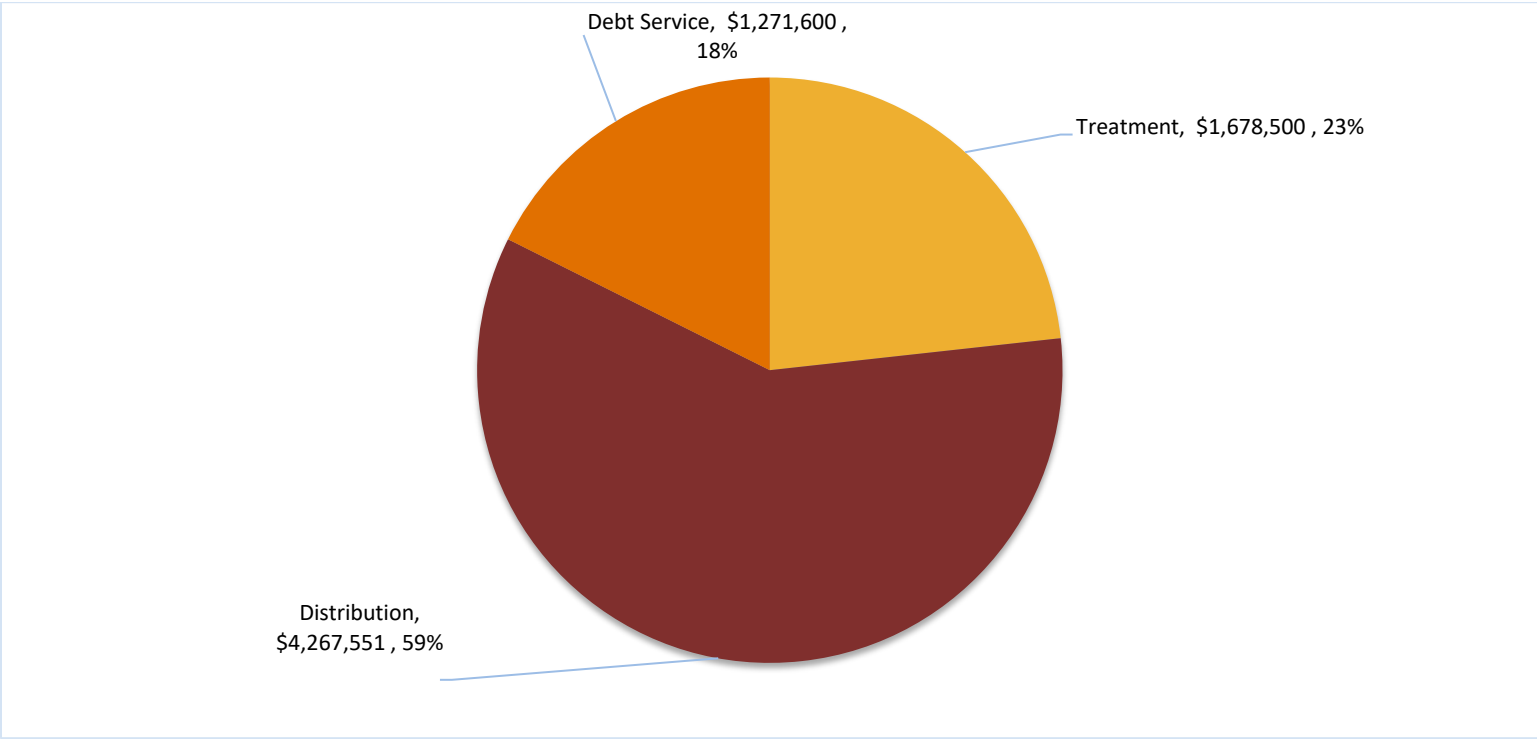


Notes on the Sanitation Fund

- This budget includes **4 full time employees**.
- The landfill budget includes **\$70,000** to be used for **alley maintenance**. There is currently \$270,000 in the fund for project. The City is proposing that two alleys be done in 2026 as an assessment project. Part of the landfill fees includes designated funding for alley maintenance.
- The landfill budget includes **\$348,000** for the **2nd of 10 payments to Jim River Ridge Farms** for a future landfill expansion project.
- The individual budget decreases are due to capital projects that were budgeted in 2025.
- This budget **does not receive funding from General Fund**. The service is supported by user fees.

Enterprise Fund Budget: Water

The Water Fund budget is part of the utility services provided by the City. This fund is divided into three departmental budgets: Treatment, Distribution, and Debt Service.

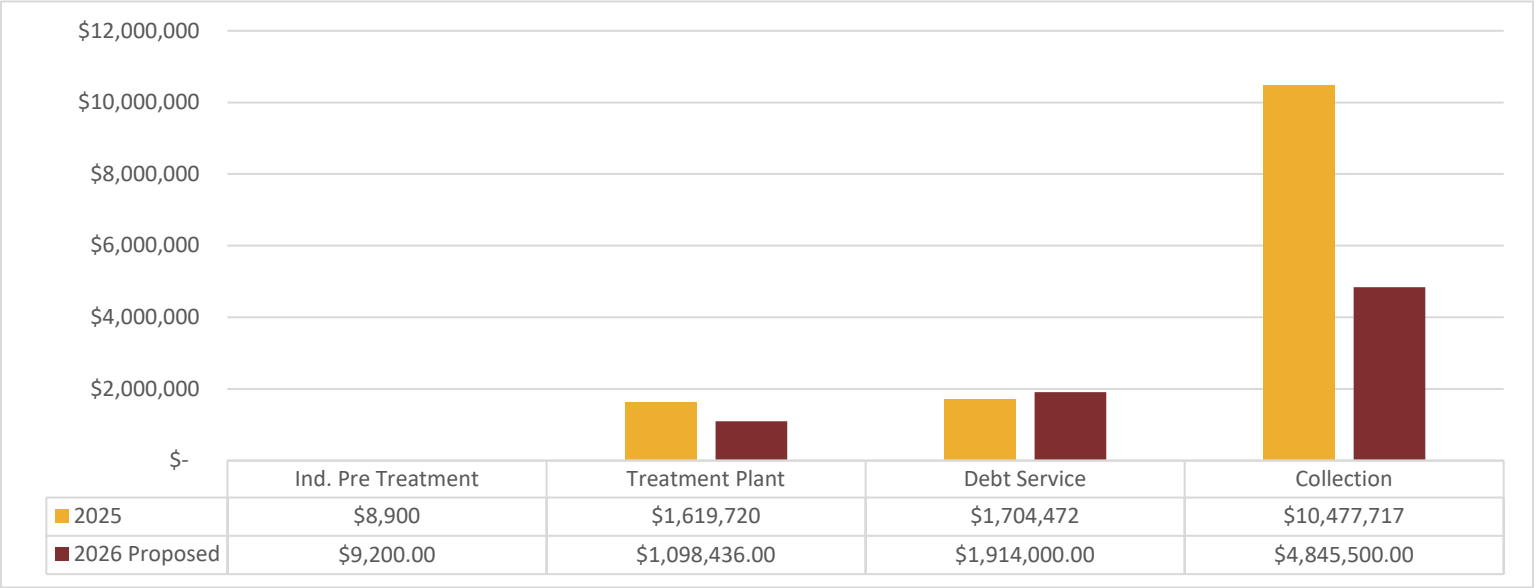
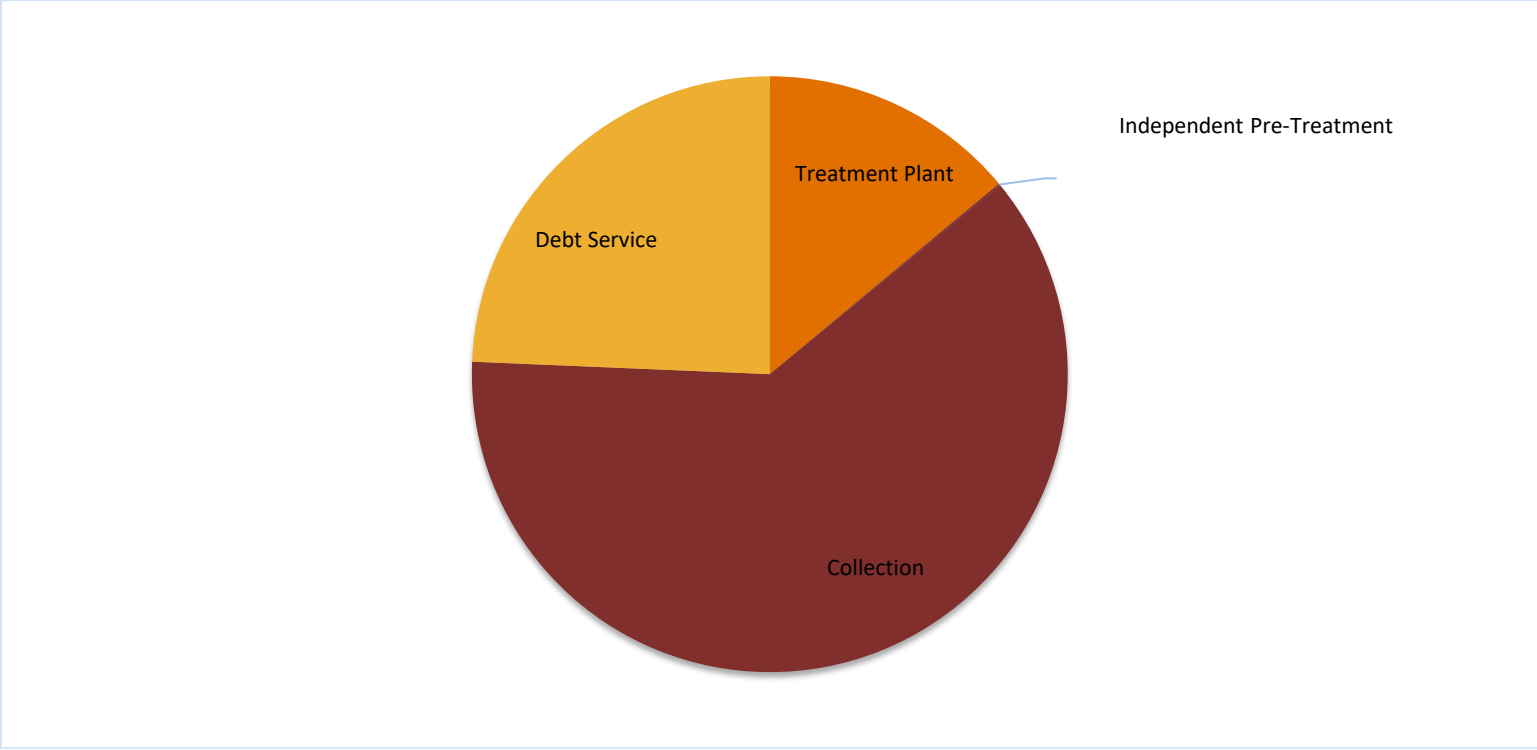


Notes on the Water Fund

- **5.5 full time employees** are included in this budget to provide this service.
- The Water Treatment budget includes payments to BY for Water distributed by the City of Mitchell as well as repairs to the service line from BY to the City of Mitchell.
- The Water Distribution budget is where major water projects for the City of Mitchell are budgeted
- The Water **Distribution** Budget includes **\$2,049,000** of new distribution projects including: **N.Ohlman from 23rd to Kemper, 13th- Wisconsin to Park, 13th Lift Station,**
- The Water Fund **does not receive any funding from General Fund**. This utility service is supported by user fees.

Enterprise Fund Budget: Waste Water

The Water Fund budget is part of the utility services provided by the City. This fund is divided into three departmental budgets: Treatment Plant, Independent Pre-Treatment, Collection, and Debt Service.

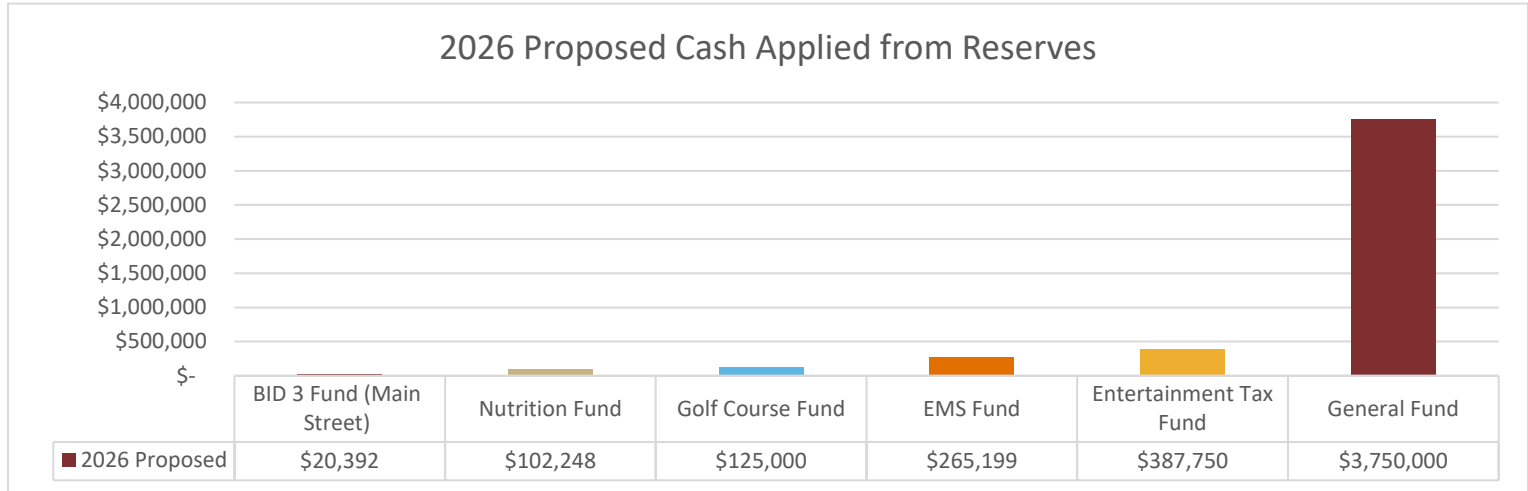


Notes on the Waste Water Fund

- **6.5 full time employees** are included in this budget to provide this service.
- The Collection budget is where major water projects for the City of Mitchell are budgeted
- The **Collection** budget includes **\$1,233,000** of projects funded by **State Revolving Fund** Loan- N. Ohlman and **14th** from **Wisconsin to Bypass**.
- The Collection budget includes self-funding the **13th avenue lift station for \$2,420,000**.
- The Waste Water Fund **does not receive any funding from General Fund**. This utility service is supported by user fees.

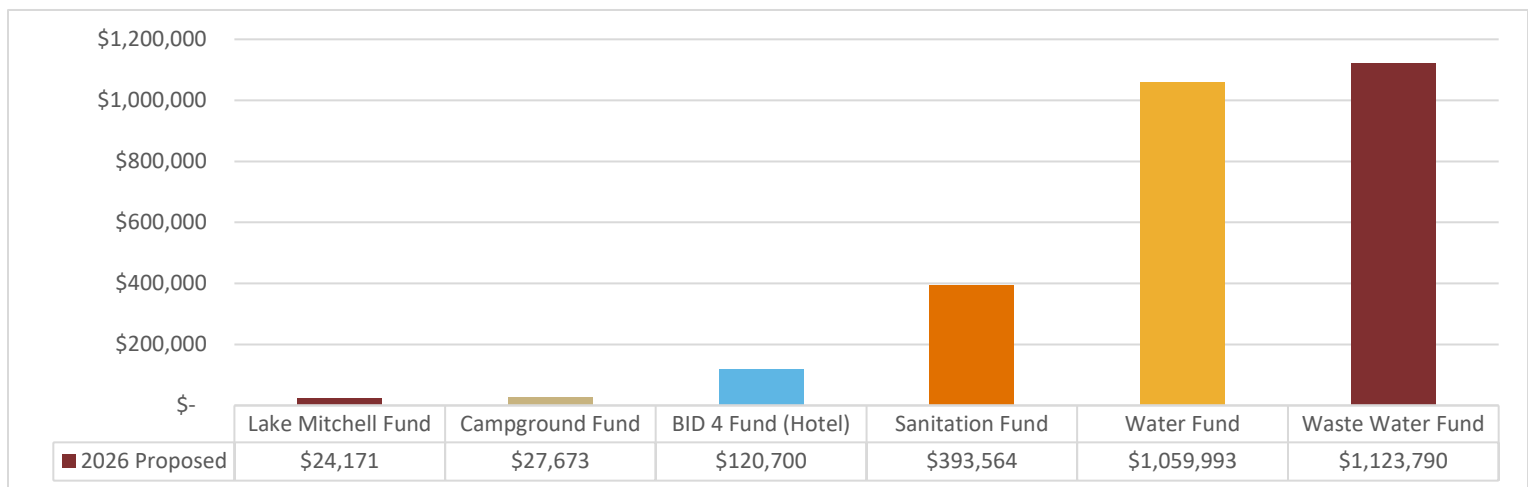
Cash Applied

Funds spending Cash from Reserves for the 2026 Budget



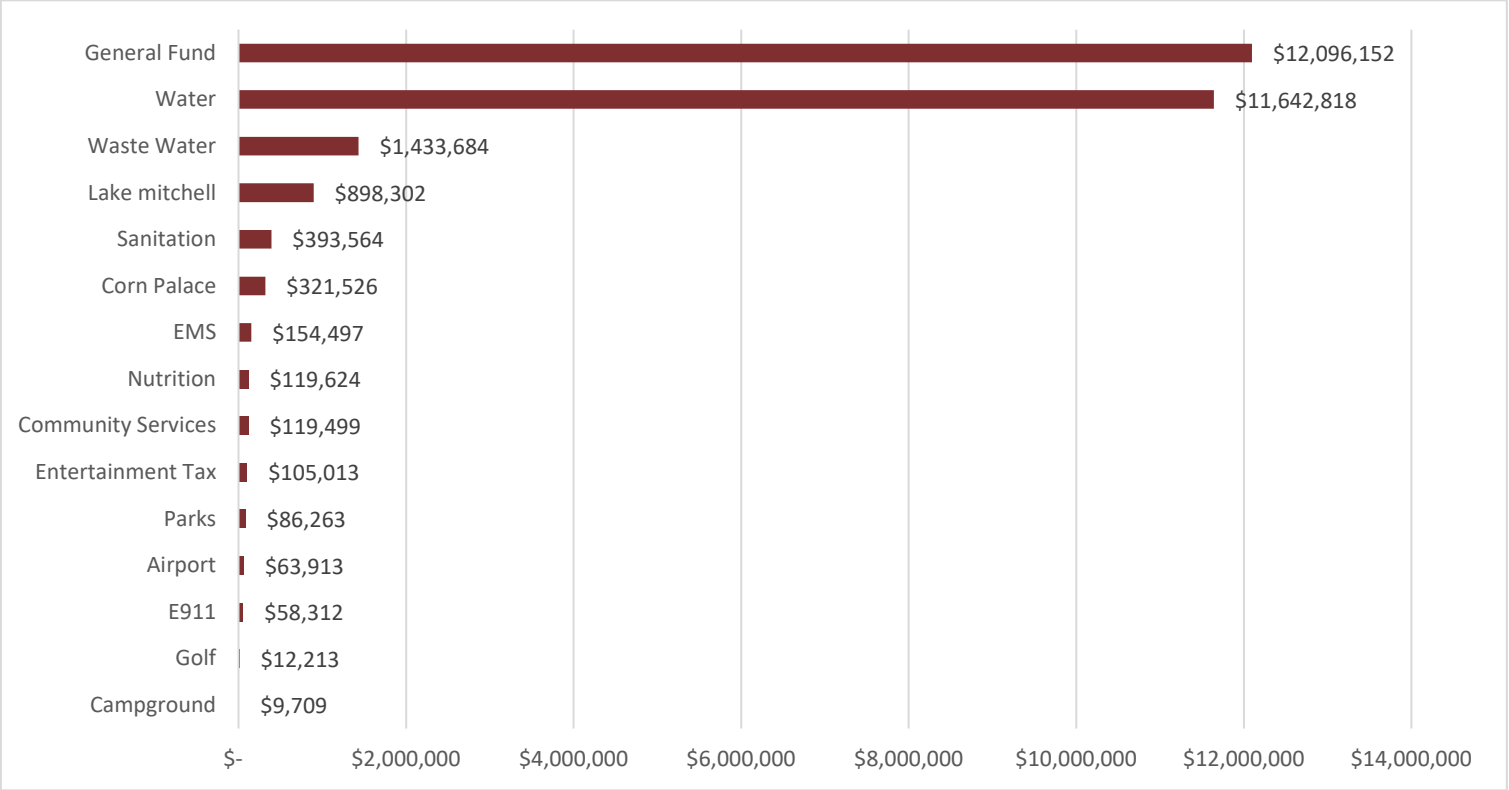
- **BID 3 Fund** is spending \$20,392 from reserves towards project grants.
- **Nutrition Fund** is spending \$102,248 from reserves for operations.
- **Golf Course Fund** is spending \$125,000 from reserves. **\$75,000** is for a payment towards a loan from the General Fund and **\$50,000** is for the shared expense with the Cemetery budget for a payload.
- **EMS Fund** is spending \$265,199 from reserves towards operations.
- **Entertainment Tax Fund** is spending \$387,750 from reserves towards the Corn Palace Plaza. Of this total, \$110,568 is dedicated in reserves for the plaza expansion.
- **General Fund** cash applied is from the “future capital projects fund” designated in reserves. \$2,500,000 is for the construction of a second fire station and \$1,250,000 is to replace the ice arena roof.

Funds adding to Reserves for the 2026 Budget



Estimated Reserve Balances

Below are the estimated fund balances at the end of 2026, after cash applied above.



- **General Fund** reserve is estimated to be 39% at the end of 2026.

Below are the estimated dedicated reserve balances at the end of 2026, after cash applied above.



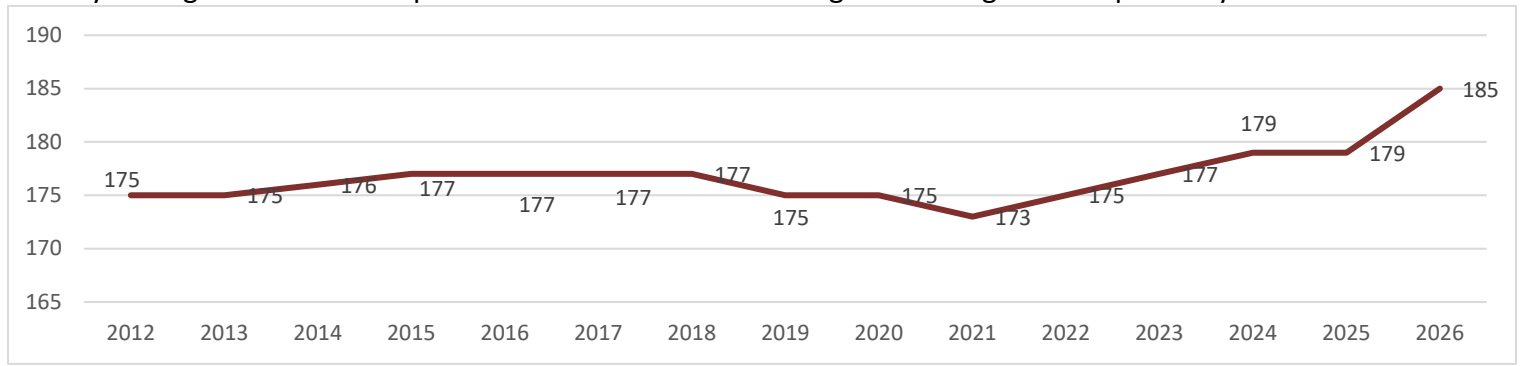
Employee Changes

Wages & Benefits

- Total Combined: \$21,821,292. This is divided between wages (\$15,591,090), SSI/Retirement (\$2,130,521), and Group Insurance (\$4,109,681).
- The City has settled negotiations with all three unions and has included a 3% increase for wages in the 2026 proposed budget.
- The 2026 proposed budget includes eligibility for a 2% performance-based step increase for all employees not at the top of their pay range.
- Health Insurance premiums were not increased in 2026 due to current rates being sufficient to cover utilization.

Staffing Levels

The requested budget includes adding 6 full time firefighters/paramedics in the EMS departmental budget and 1 full time employee in public works. The current full time Equivalent (FTE) will increase to 186 in 2026. The city continues to evaluate positions as they are open to look for more efficient ways of operations. This has resulted in combination of some positions, elimination of positions, and outsourcing of duties. These changes have resulted in the city having more efficient operations. Details on the staffing level changes in the past 10 years are listed below.



- 2012: **Up 1 FTE to 175 FTEs.** Deleted Park Secretary (-1), added Park Maintenance (1), and added Water Distribution (1)
- 2013: No change **175 FTEs**
- 2014: **Up 1 FTE to 176 FTEs.** Added Palace Transit (1), added E-911, added City Administrator (1), deleted water distribution (-2)
- 2015: **Up 1 FTE to 177 FTEs.** Added E911 (1)
- 2016: No change **177 FTEs.** Deleted Water (1), moved City Attorney from part time to full time (1)
- 2017: No changes **177 FTEs**
- 2018: No changes **177 FTEs**
- 2019: **Down 2 FTEs to 175 FTEs.** Deleted Water Superintendent (-1), deleted RSVP Coordinator (-1), deleted GIS Supervisor (-1), added Engineer (1)
- 2020: No Change **175 FTEs.** Delete Palace Transit Driver (-1), Added Parks & Recreation Personal Trainer (1)
- 2021: **Down 2 FTE to 173 FTEs.** Delete Public Safety Director (-1), Delete EMS billing specialist (-1)
- 2022: **Up 2 FTEs to 175 FTEs.** Delete Golf & Cemetery Director (-1), Added Golf Specialist (1), Add Utility Operator (1), Add Administrative Coordinator- Special Events (1)
- 2023: **Up 2 FTEs to 177 FTEs.** Add Firefighters (2)
- 2024: **Up 2 FTEs to 179 FTEs.** Add Police Officers (2)
- 2025: No Changes **179 FTEs.**
- 2026: **Up 6 FTE to 185 FTEs.** Added 6 new firefighter positions and 1 truck driver/maintenance position to be split between Airport, Street, and Traffic departments. (7)

REVENUE			EXPENSE			Revenue- Expense	Administrative Changes		Difference (= deficit)	Mayor Review- Dept Adjustments		Fund Reserve +adds to reserve - spends from reserve	Difference	Proposed Budget	
Fund	Name	Requested Budget	Fund	Name	Requested Budget		Revenue	Expense		Revenue	Expense			Revenue	Expense
101	GENERAL	\$ 24,867,932	101	GENERAL	\$ 34,546,767	\$ (9,678,835)	\$ 6,284,018	\$ (3,264,605)	\$ (130,212)	\$ -	\$ 3,619,788	\$ (3,750,000)	\$ 0	\$ 31,151,950	\$ 34,901,950
201	PARK FUND	\$ 5,493,095	201	PARK FUND	\$ 14,546,143	\$ (9,053,048)	\$ (709,800)	\$ (7,868,698)	\$ (1,894,150)	\$ 1,909,131	\$ 14,981		\$ -	\$ 6,692,426	\$ 6,692,426
203	LAKE MITCHELL	\$ 527,571	203	LAKE MITCHELL	\$ 298,400	\$ 229,171	\$ (200,000)	\$ 5,000	\$ 24,171	\$ -	\$ -	\$ 24,171	\$ -	\$ 327,571	\$ 303,400
209	BUSINESS IMPR DISTRICT 4	\$ 300,700	209	BUSINESS IMPR DISTRICT 4	\$ 180,000	\$ 120,700	\$ -	\$ -	\$ 120,700			\$ 120,700	\$ -	\$ 300,700	\$ 180,000
211	ENTERTAINMENT TAX	\$ 1,100,000	211	ENTERTAINMENT TAX	\$ 1,420,000	\$ (320,000)	\$ -	\$ 146,500	\$ (466,500)	\$ -	\$ (78,750)	\$ (387,750)	\$ -	\$ 1,100,000	\$ 1,487,750
213	BUSINESS IMPR DISTRICT 3	\$ 65,000	213	BUSINESS IMPR DISTRICT 3	\$ 1,000	\$ 64,000	\$ -	\$ 84,392	\$ (20,392)			\$ (20,392)	\$ -	\$ 65,000	\$ 85,392
214	E-911 EMERGENCY	\$ 1,150,795	214	E-911 EMERGENCY	\$ 1,085,600	\$ 65,195	\$ (65,195)	\$ -	\$ -	\$ -	\$ -		\$ -	\$ 1,085,600	\$ 1,085,600
218	COMMUNITY SERVICES	\$ 1,667,707	218	COMMUNITY SERVICES	\$ 1,677,574	\$ (9,867)	\$ (93,000)	\$ (102,867)	\$ -	\$ -	\$ -		\$ -	\$ 1,574,707	\$ 1,574,707
219	NUTRITION	\$ 355,403	219	NUTRITION	\$ 412,381	\$ (56,978)	\$ (49,000)	\$ (4,000)	\$ (101,978)	\$ -	\$ 270	\$ (102,248)	\$ -	\$ 306,403	\$ 408,651
230	AIRPORT	\$ 11,333,119	230	AIRPORT	\$ 11,819,943	\$ (486,824)	\$ -	\$ 54,073	\$ (540,897)	\$ 554,067	\$ 13,170		\$ -	\$ 11,887,186	\$ 11,887,186
304	TID #8-HIGHLAND	\$ 250,000	304	TID #8-HIGHLAND	\$ 250,000	\$ -			\$ -				\$ -	\$ 250,000	\$ 250,000
305	TID #9-VANTAGE	\$ 120,000	305	TID #9-VANTAGE	\$ 120,000	\$ -			\$ -				\$ -	\$ 120,000	\$ 120,000
308	TID #14 - PEPSI WIS-PAK	\$ 70,000	308	TID #14 - PEPSI WIS-PAK	\$ 70,000	\$ -			\$ -				\$ -	\$ 70,000	\$ 70,000
313	TID #19 ANTACH/MHA	\$ 35,000	313	TID #19 ANTACH/MHA	\$ 35,000	\$ -			\$ -				\$ -	\$ 35,000	\$ 35,000
314	TID #20-MORRIS	\$ 25,000	314	TID #20-MORRIS	\$ 25,000	\$ -			\$ -				\$ -	\$ 25,000	\$ 25,000
315	TID #21 HOHN ENTERPRISES	\$ 25,000	315	TID #21 HOHN ENTERPRISES	\$ 25,000	\$ -			\$ -				\$ -	\$ 25,000	\$ 25,000
318	TID #24- PERFORMANCE PET	\$ 200,000	318	TID #24- PERFORMANCE PET	\$ 200,000	\$ -			\$ -				\$ -	\$ 200,000	\$ 200,000
319	TID #26- WESTERN BUILDING	\$ 15,000	319	TID #26- WESTERN BUILDING	\$ 15,000	\$ -			\$ -				\$ -	\$ 15,000	\$ 15,000
320	TID #27- FIALA HOUSING	\$ 20,000	320	TID #27- FIALA HOUSING	\$ 20,000	\$ -			\$ -				\$ -	\$ 20,000	\$ 20,000
321	TID #28- FLATS ON HAVENS	\$ 15,000	321	TID #28- FLATS ON HAVENS	\$ 15,000	\$ -			\$ -				\$ -	\$ 15,000	\$ 15,000
322	TID #29- WOOLWORTH	\$ 5,000	322	TID #29- WOOLWORTH	\$ 5,000	\$ -			\$ -				\$ -	\$ 5,000	\$ 5,000
323	TID #30- SHARPSTONE	\$ 20,000	323	TID #30- SHARPSTONE	\$ 20,000	\$ -			\$ -				\$ -	\$ 20,000	\$ 20,000
324	TID #31- 15TH STREET	\$ 10,000	324	TID #31- 15TH STREET	\$ 10,000	\$ -			\$ -				\$ -	\$ 10,000	\$ 10,000
350	INDOOR SWIMMING POOL	\$ 216,500	350	INDOOR SWIMMING POOL	\$ 262,000.00	\$ (45,500.00)			\$ (45,500)			\$ (45,500)	\$ -	\$ 216,500	\$ 262,000
602	WATER	\$ 8,259,644	602	WATER	\$ 6,986,651	\$ 1,272,993	\$ 18,000	\$ 231,000	\$ 1,059,993	\$ -	\$ -	\$ 1,059,993	\$ -	\$ 8,277,644	\$ 7,217,651
604	WASTE WATER	\$ 7,756,926	604	SEWER	\$ 7,866,136	\$ (109,210)	\$ -	\$ -	\$ (109,210)	\$ 1,233,000	\$ -	\$ 1,123,790	\$ -	\$ 8,989,926	\$ 7,866,136
612	SANITATION	\$ 2,997,500	612	SANITATION	\$ 2,575,136	\$ 422,364	\$ -	\$ -	\$ 422,364	\$ -	\$ 28,800	\$ 393,564	\$ -	\$ 2,997,500	\$ 2,603,936
613	CORN PALACE	\$ 1,649,598	202	CORN PALACE	\$ 5,102,148	\$ (3,452,550)	\$ 273,300	\$ (3,183,905)	\$ 4,655	\$ 25,000	\$ 25,800	\$ 3,855	\$ -	\$ 1,947,898	\$ 1,944,043
614	GOLF COURSE	\$ 620,600	614	GOLF COURSE	\$ 2,128,571	\$ (1,507,971)	\$ 26,050	\$ (1,356,921)	\$ (125,000)	\$ 14,000	\$ 14,000	\$ (125,000)	\$ -	\$ 660,650	\$ 785,650
619	CAMPGROUND	\$ 118,600	619	CAMPGROUND	\$ 127,627	\$ (9,027)	\$ -	\$ (36,700)	\$ 27,673	\$ -	\$ -	\$ 27,673	\$ -	\$ 118,600	\$ 90,927
621	EMS FUND	\$ 2,202,714	621	EMS FUND	\$ 2,471,066	\$ (268,352)	\$ -	\$ (4,153)	\$ (264,199)	\$ -	\$ -	\$ (264,199)	\$ -	\$ 2,202,714	\$ 2,466,913
Subtotals		\$ 71,493,404			\$ 94,317,143	\$ (22,823,739)	\$ 5,484,373	\$ (15,300,884)	\$ (2,038,482)	\$ 3,735,198	\$ 3,638,059		\$ 0	\$ 80,712,975	\$ 82,654,318
					Only	\$ (24,843,452)									

Contingency History		Actual				STIP Projects			General Fund- Future Capital Funds						
Year	Budget										\$ 3,750,000				
2026	\$ 804,628					Chip Seal Aggregate	\$	60,000	2nd Fire Station	\$	2,500,000				
2025	\$ 804,628	\$ 611,958	*current estimates			Chip Seal Asphalt	\$	340,000	Ice Arena Roof	\$	1,250,000				
2024	\$ 804,628	\$ 737,600				Street Overlay Maint	\$	698,079							
2023	\$ 811,628	\$ 701,819				asphalt mix	\$	75,000							
2022	\$ 844,764	\$ 830,653				Gravel Base	\$	-	Lake Mitchell	adding to reserves	\$ 24,171				
2021	\$ 836,910	\$ 744,358				Rubber Crack Sealer	\$	35,000	Ent. Tax	dedicated reserves- Plaza	\$ (110,568)				
2020	\$ 882,696	\$ 453,675				Sanborn Joint Repair			Ent. Tax	Plaza	\$ (277,182)				
2019*	\$ 853,394	\$ 706,300				Total Costs:	\$	1,208,079	Nutrition	operations	\$ (102,248)				
2018	\$ 691,788	\$ 272,750				Less STIP 2026 Revenue	\$	595,000	Water	adding to reserves	\$ 1,059,993				
2017	\$ 713,674	\$ 506,500				Balance	\$	613,079	Waste Water	adding to reserves	\$ 1,123,790				
2016	\$ 462,563	\$ 293,593				Reserves in STP	\$	-	Sanitation	adding to reserves	\$ 393,564				
						Remainder from General Fund	\$	613,079	Corn Palace	bathroom & concessions	\$ 3,855				
									Golf Fund	payment to city for equipment	\$ (75,000)				
									Golf Fund	1/2 of payloader	\$ (50,000)				



Major Projects, Equipment & Improvements 2026 Proposed Budget Overview

This is the initial presentation to City Council. The Council will be making changes to this requested budget throughout the budget review process.

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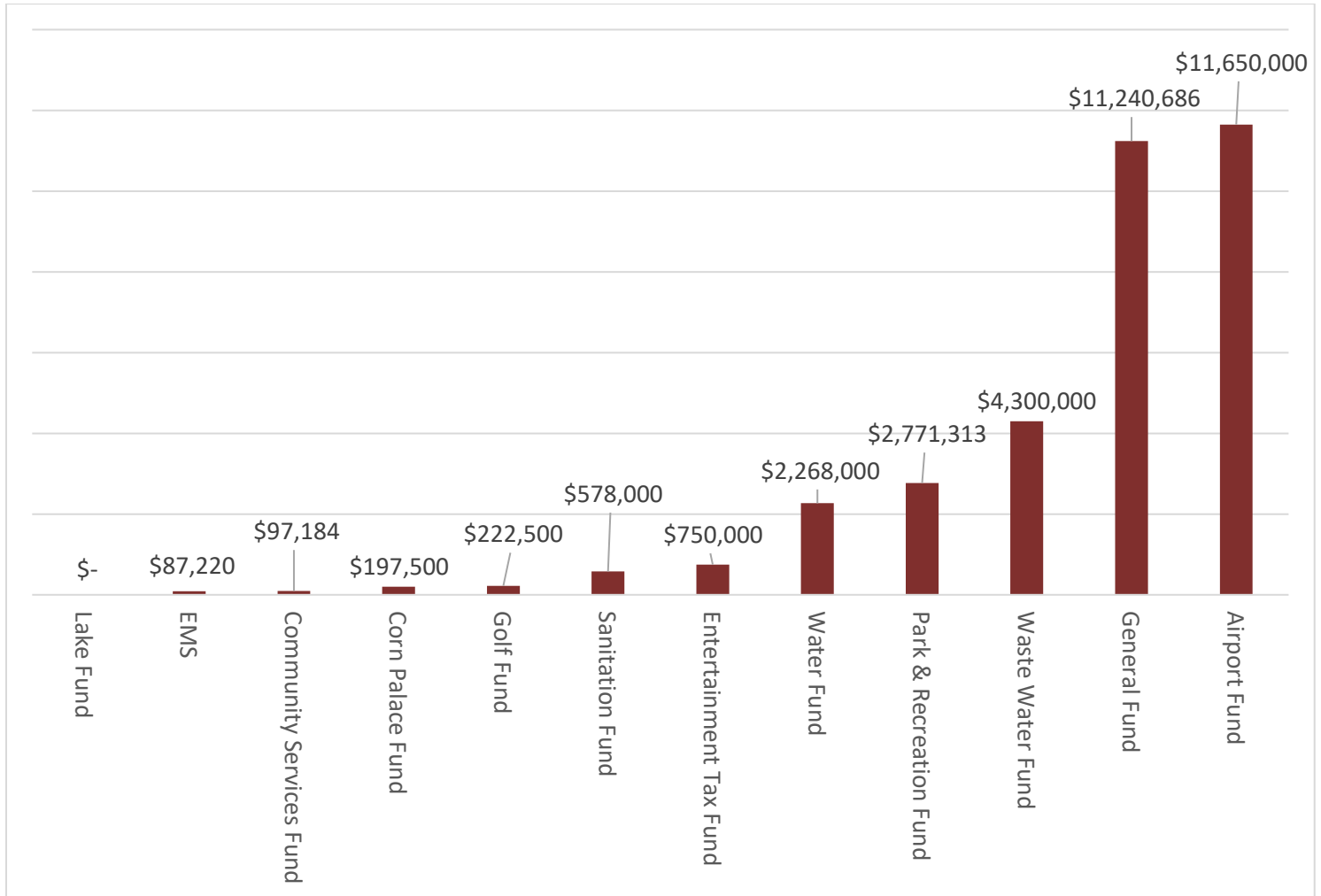
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Overview

The 2026 proposed budget includes \$34,162,403 in capital improvement projects. Of those projects, \$7,455,720 are in enterprise fund budgets, \$15,465,997 are in special revenue fund budgets, and \$11,240,686 are in the general fund budget. **It should be noted that special revenue fund capital projects required general fund support in order to complete the projects listed below.** Those funds requiring general fund support for Capital Projects in 2026 include: Airport, Community Services, EMS, and Park & Recreation.



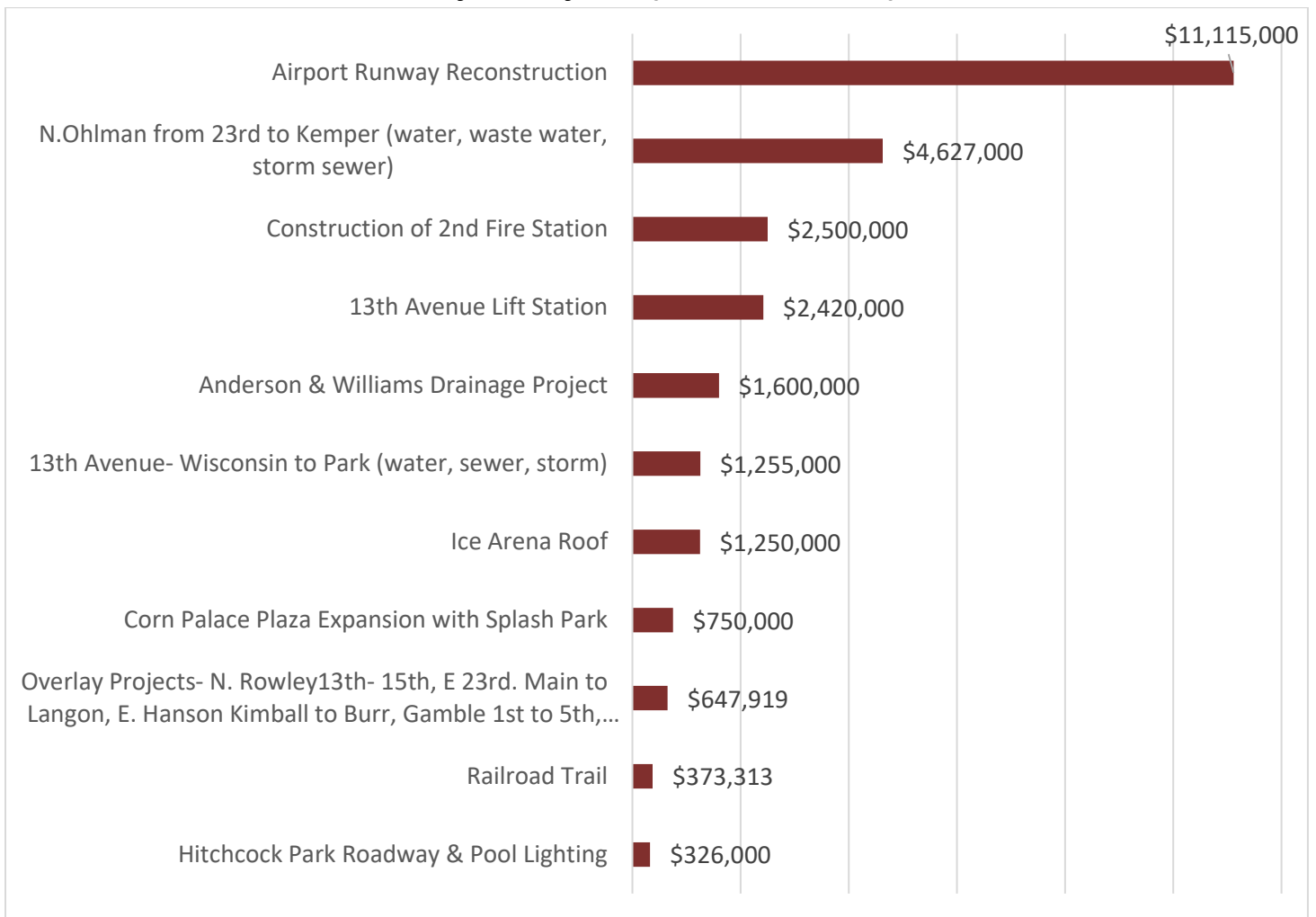
Enterprise Fund Budgets: EMS Fund, Corn Palace Fund, Golf Fund, Sanitation Fund, Waste Water Fund, Water Fund

Special Revenue Fund Budgets: Airport Fund, Community Services Fund, Entertainment Tax Fund, Park & Recreation Fund

Of Note:

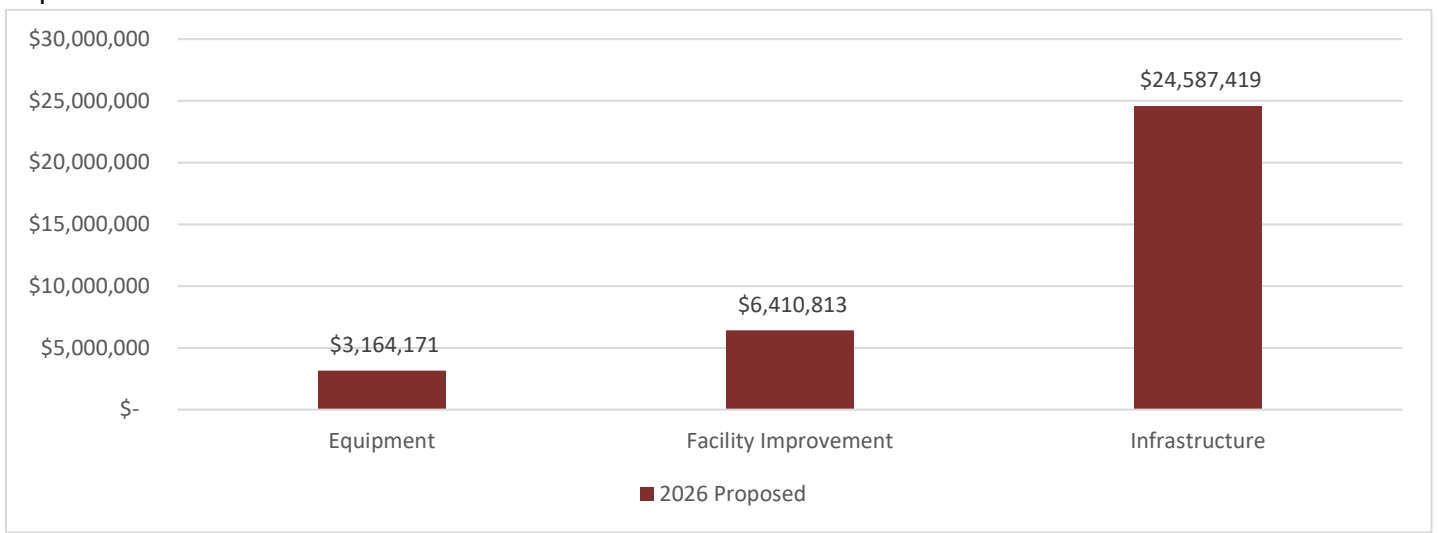
- The City has several major utility projects currently budgeted in 2025. Many of those projects will not be completed in 2025, and will continue into 2026.

Major Projects (over \$300,000)



Categories of Capital Projects

Capital Projects can be broken into one of three categories: infrastructure, equipment, or facility improvements.



Infrastructure:

Infrastructure projects include new construction, replacing aging infrastructure, and upgrading some existing infrastructure.

Crack seal/fog cemetery roads	\$ 20,000
repaint burr street	\$ 20,000
Sidewalks- Hazardous Sidewalk Repair (City)	\$ 25,000
Gravel- Base	\$ 25,000
Sidewalk- Cabelas Pond Area & Main Street/ Dog Park Phase I	\$ 30,000
Parking Lot-Ice Arena Parking Lot	\$ 42,500
Sidewalk Construction- Repairs	\$ 50,000
N. Ohlman from 23rd to Kemper- Storm Drainage	\$ 50,151
Alley Maintenance- 2 Alley Projects	\$ 70,000
Overlay- E. 23rd Main to Langon	\$ 71,458
Overlay- E. Hanson Kimball to Burr	\$ 76,510
Chip Seal Aggregate	\$ 77,000
Parking LotsHitchcock Parking Lot by the Pool	\$ 90,000
13th Avenue Wisconsin to Park- Paving	\$ 94,000
Manhole Rehabilitation Waste Water	\$ 100,000
Ice Arena Parking Lot- Storm Water Improvements	\$ 102,000
City Costs- Sidewalk Assessments	\$ 119,000
Overlay- Gamble 1st to 5th	\$ 141,300
Overlay-Marshall 1st to 5th	\$ 141,300
14th Wisconsin to Bypass- Waste Water	\$ 148,000
13th Avenue Wisconsin to Park- Water	\$ 155,000
Overlay- N. Duff 4th to 3rd	\$ 167,200
Pavement Maintenance	\$ 200,000
CIPP- Waste Water	\$ 200,000
Chip Seal Asphalt	\$ 340,000
13th Avenue Lift Station-Water	\$ 480,000
Development Fund- to give budget authority to front costs of development	\$ 600,000
Anderson & Williams Drainage	\$ 802,000
N. Ohlman from 23rd to Kemper- Water	\$ 1,085,000
13th Avenue Wisconsin to Park- Storm Drainage	\$ 1,100,000
N. Ohlman from 23rd to Kemper- Sewer	\$ 1,250,000
N. Ohlman from 23rd to Kemper- Paving	\$ 1,490,000
Anderson & Williams Drainage Improvements	\$ 1,600,000
13th Avenue Lift Station-Sewer	\$ 2,420,000
Airport Runway Reconstruction	\$11,115,000

Facility Improvements:

Facility Improvements (over \$5,000) are listed below .

Carpet in Dorm- Fire	\$ 5,000
Flooring - Landfill	\$ 5,000
Event Power at Hitchcock Park	\$ 8,000
Refinish Gym Floors- Rec. Center	\$ 8,000
Concrete in Cold Stoarge- Cemetery	\$ 9,000
Firing Range Roof- Police	\$ 9,500
Tree Nursery Start Up- Parks	\$ 10,000
Hitchcock Baseball Field Light Panel	\$ 10,000
Awning for Scale Opeartor- Landfill	\$ 10,000
Door Improvements- Landfill	\$ 10,000
Hot Tub System - Rec Center	\$ 11,000
LED Rink Lighting- Ice Arena	\$ 12,000
A/C & Furnace at Day Camp	\$ 13,000
Concrete Curbing for Gainer playground surface	\$ 14,000
Restroom Remodel - Corn Palace	\$ 20,000
Tuck point Hitchcock Park entrance	\$ 20,000
Playground Mulch	\$ 20,000
Replace 2 HVAC- Rec Center	\$ 20,000
Landscaping around recycling building	\$ 20,000
City Beautification- plants & weed control	\$ 25,000
Tuck Point Entrance Pillars at Cemetery	\$ 35,000
Siding, doors, windows at Patton Young Park	\$ 35,000
Field of Dreams Pressbox	\$ 45,000
Pool Heater- Rec Center	\$ 47,500
Portable Fencing- Landfill	\$ 50,000
pole replacements listed as "rejects" 50%- Sports Comple	\$ 100,000
Corn Palace Murals- Decorating	\$ 124,000
A/C replacements(4)- Police	\$ 160,000
Hitchcock Park Roadway & Pool Perimeter Lighting	\$ 326,000
Land Purchase (payment 2 of 10)- Landfill	\$ 348,000
Railroad Trail	\$ 373,313
Corn Palace Plaza Expansion Complete with Splash park	\$ 750,000
Ice Arena Roof	\$1,250,000
Second Fire Station	\$2,500,000

Equipment:

Major equipment requests are listed below (over \$5,000).

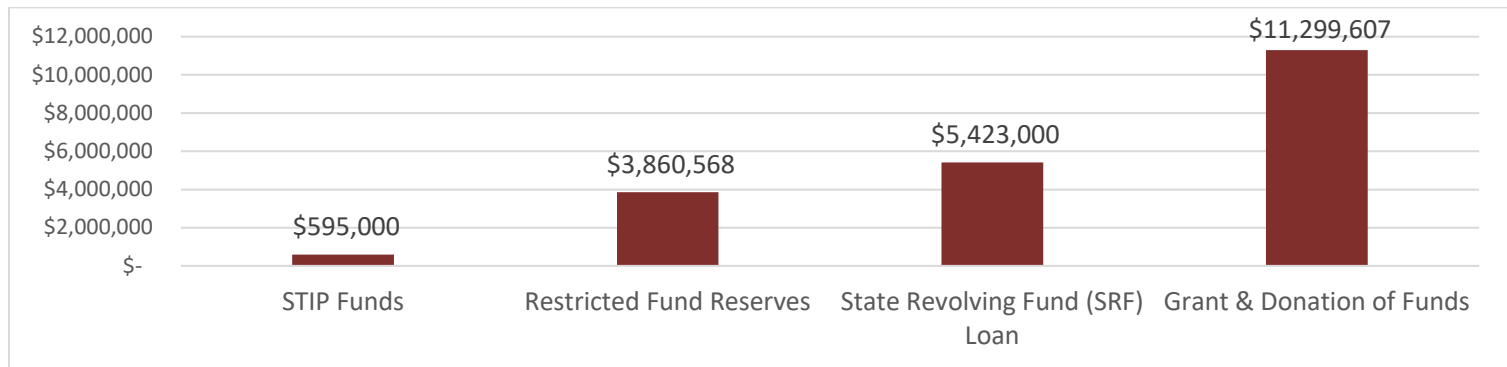
Ice Machine- Corn Palace Concessions	\$ 5,000
Box Office Microphone/Speaker- Corn Palace	\$ 5,000
Hose Replacement- Fire	\$ 5,000
Replace Pad on Frog Slide	\$ 5,000
Muriatic Acid Tank- Outdoor Pool	\$ 5,000
Swimsuit Water Extractor - Rec Center	\$ 5,000
Janitor's Cart- Rec Center	\$ 5,000
Outdoor Workout Equipment	\$ 5,000
Dumpsters- Recycling	\$ 5,000
13 new round tables- JVCC	\$ 5,182
Tree Injection Equipment- Golf	\$ 5,200
Axon Camera System- Police	\$ 5,752
Picnic Table Replacements- Parks	\$ 6,000
Rotary Brush for ventrac- Cemetery	\$ 6,600
Range Balls	\$ 7,000
Range Ball Picker	\$ 7,000
New Baskets for Disc Golf	\$ 7,000
Hazardous Materials Testing Kit- Fire	\$ 7,500
Mower Deck for toolcat- Parks	\$ 7,500
Apple Ipad with Screen Protectors- Palace Transit	\$ 7,617
Four Scoop Stretchers- EMS	\$ 8,000
Sunshades at Hitchcock and Kibbee Park	\$ 8,000
Handicap Lift Replacement- Outdoor Pool	\$ 8,000
Ice Edger- Ice Arena	\$ 8,500
Top Dressing Sand- Golf	\$ 9,000
Car Printers- Police	\$ 9,200
6 new cameras Rec Center	\$ 9,500
Farm Facts/Display Pieces - corn Palace	\$ 10,000
Replace Corn Palace Dome Lighting Controllers- corn Palace	\$ 10,000
Mighty Struts- Fire/EMS	\$ 10,000
Plow- Landfill	\$ 10,000
Wetting Agent Due to Lake Irrigation- Golf	\$ 11,000
Battery Backup- 12th & Sanborn	\$ 12,000
Radar Units	\$ 14,000
Sunshade Replacements	\$ 14,000
Running/Chaser Lights- Corn Palace	\$ 15,000
Slide Restoration	\$ 15,000
zero turn mower- Parks	\$ 16,000
Range Ball Dispenser	\$ 16,200
AED/Cabinets Replacements	\$ 17,100
Snow plow only dump truck- Water	\$ 18,500
Tires- Palace Transit	\$ 19,000

Replace Dive/Water Rescue Gear	\$ 19,500
Used Truck- Cemetery	\$ 25,000
Crosswalk RRFB- 1st & Mentzer	\$ 25,000
Replace Sand Filters- Indoor Pool	\$ 25,000
Computers & Docks for vehicles- Police	\$ 29,000
see click fix software	\$ 30,000
Air Compressor- Waste Water	\$ 32,000
Trimble- Waste Water	\$ 32,500
UTV-Airport	\$ 35,000
UTV- Traffic	\$ 35,000
Protective Equipment- Fire/EMS	\$ 37,720
Battery Operated Vehicle extrication tools- Fire/EMS	\$ 38,000
Library Books	\$ 47,000
Building Inspector Truck	\$ 48,000
Payloader (shared with golf)	\$ 50,000
Payloader (shared with cemetery)	\$ 50,000
3/4 Ton Truck- landfill	\$ 50,000
Irrigation Filter- golf	\$ 55,000
Tractor- golf	\$ 55,000
Truck box for 162- water	\$ 55,000
unmarked police vehicle	\$ 60,000
Skid Loader- waste water	\$ 65,000
Passenger Bus	\$ 65,385
police vehicle	\$ 72,820
police vehicle	\$ 72,820
Salt/Sand for snow removal	\$ 75,000
Scale Computing/Storage (4 Servers-memory & storage, operating system- server management, cloud-based management for servers.)	\$ 115,000
Semi-Tractor- water	\$ 125,000
Jennewin Playground	\$ 180,000
Dump Truck- waste water	\$ 250,000
Tack Truck- street department	\$ 270,000
Loader (snow removal)- airport	\$ 300,000
2nd Payment on Fire Engine	\$ 301,000

Engineering, Professional Services, & Studies

Student Council Projects (Mayor)	\$ 10,000
Dakota Institute- Updated Economic Study (Mayor)	\$ 50,000
Retail Strategies (Mayor)	\$ 50,000
Storm Sewer Study East of Sanborn & South of High School - HDR Engineering (Storm Sewer)	\$ 130,000
Design of 6th Avenue Juanita to Sanborn- McLauri (Water & Sewer)	\$ 240,000
State Water Plan Update- SPN (Water & Sewer)	\$ 320,000

Alternative Funding Sources For Capital Projects *(in addition to operational revenue)*



Projects Utilizing STIP Funds

- \$595,000 towards the annual Street Overlay Maintenance Program in 2026.

Projects Utilizing Restricted Reserves

- \$2,500,000 from “future capital projects” in general fund designated reserves for the design & construction of a 2nd fire station on N. Main.
- \$1,250,000 from “future capital projects in General Fund designated reserves for the replacement of the ice arena roof.
- \$110,568 from Entertainment Tax Fund reserves designated for “Corn Palace Plaza” towards the expansion of the Corn Palace Plaza.

State Revolving Fund (SRF) Loan Financing:

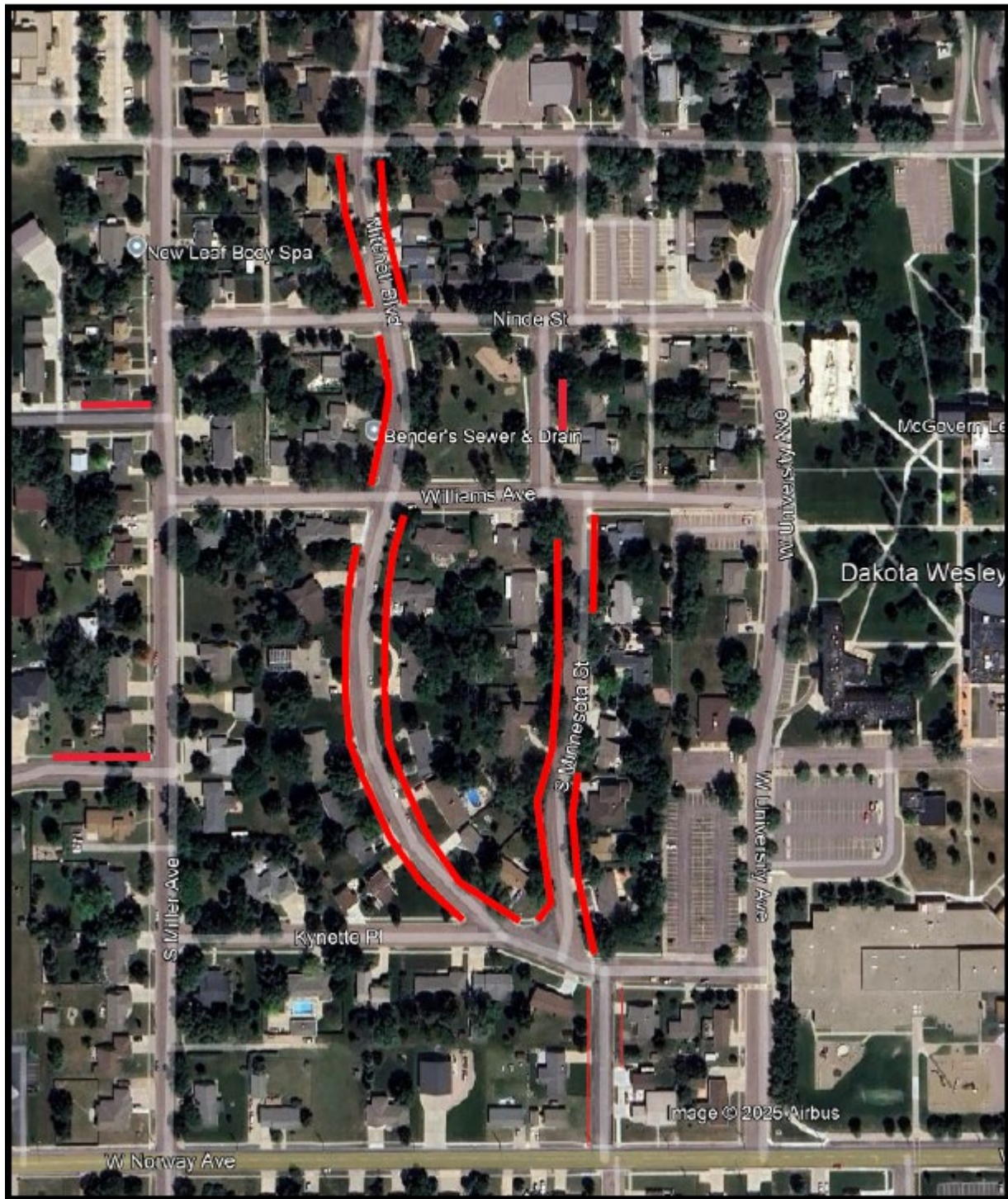
- \$1,100,000 for the 13th Avenue- Wisconsin to Park Storm Drainage Improvement Project
- \$1,490,000 for the N. Ohlman from 23rd to Kemper Storm Drainage Improvement Project
- \$1,600,000 for the Anderson & Williams Storm Drainage Improvement Project
- \$148,000 for the 14th Wisconsin to Bypass Waste Water Improvement Project
- \$1,085,000 for the N. Ohlman from 2rd to Kemper Waste Water Improvement Project.

Projects Receiving Grant Support

- \$10,816,000 for the Airport Runway Reconstruction Project
- \$21,294 for Palace Transit equipment purchases
- \$90,000 towards the Jennewin Park Playground Equipment.
- \$373,313 towards the Rail Road Trail construction.

Sidewalk Assessment Projects

Mitchell Boulevard Area Sidewalk Improvements - Assessment Project



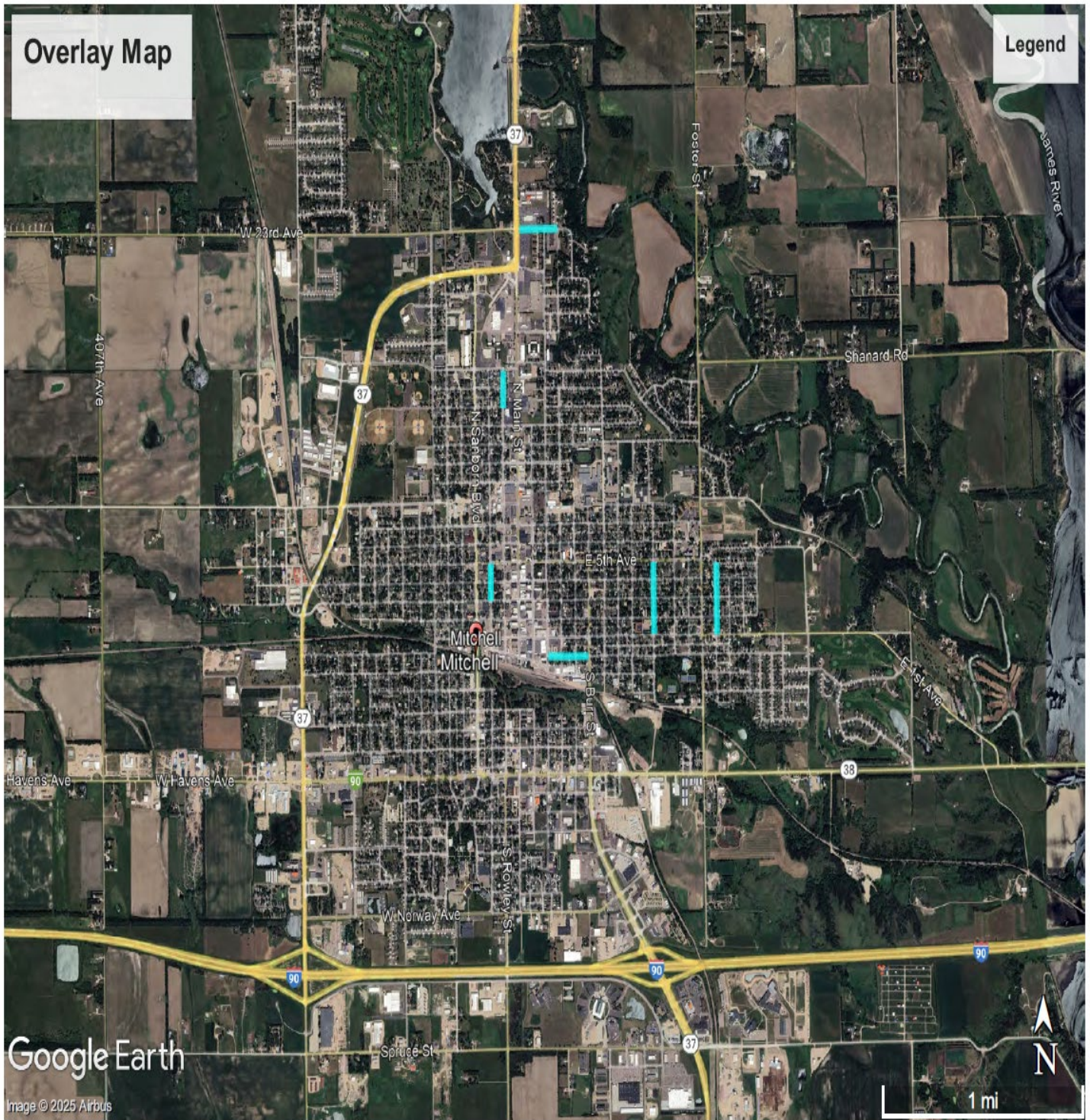
Hitchcock Park Parking Lot



Ice Arena Parking Lot & Storm Improvements



Overlay Projects



13th Avenue from Wisconsin Street to Bypass- Utility & Street Improvements



13th Avenue Lift Station

13th Avenue Sanitary Sewer Lift Station Replacement
Improvements also include water improvements and street reconstruction.



Ohlman Street from 23rd Avenue to Kemper Avenue- Utility and Street Improvements



CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>TAXES</u>					
101-3111 TAXES~CURRENT	6,743,836	6,939,408	195,572	2.90	
101-3112 TAXES~MINUS 1 YR	20,000	23,000	3,000	15.00	
101-3113 TAXES~MINUS 2 YRS	5,000	5,000	0	0.00	
101-3114 TAXES~MINUS 3 YRS	3,000	3,000	0	0.00	
101-3115 TAXES~MINUS 4 YRS	2,000	2,000	0	0.00	
101-3116 TAXES~ALL PRIOR YRS	700	1,000	300	42.86	
101-3117 TAXES~MOBILE HOME	1,000	0	(1,000)	100.00-	
101-3118 TAXES~MOBILE HOMES PRIOR YRS	0	0	0	0.00	
101-312 AIR FLIGHT PROPERTY TAX	0	0	0	0.00	
101-313 1ST PENNY SALES TAX	6,716,495	7,670,995	954,500	14.21	
101-3131 2ND PENNY SALES TAX	6,716,495	7,670,995	954,500	14.21	
101-3132 OCCUPANCY TAX-BID#2	0	0	0	0.00	
101-3133 OCCUPANCY TAX-BID#2/SA	0	0	0	0.00	
101-314 FRANCHISE FEE #1-5%	100,000	92,000	(8,000)	8.00-	
101-3141 FRANCHISE FEE #2-5%	88,000	100,000	12,000	13.64	
101-315 AMUSEMENT MACHINE TAX	0	0	0	0.00	
101-319 PENALTIES/INT ON DELIN TAXES	13,000	10,000	(3,000)	23.08-	
TOTAL TAXES	20,409,526	22,517,398	2,107,872	10.33	
<u>LICENSES & PERMITS</u>					
101-320 LICENSES & PERMITS	150,000	200,000	50,000	33.33	
101-3201 ALCOHOLIC BEVERAGE LICENSE FEE	70,500	75,000	4,500	6.38	
101-3202 VIDEO LOTTERY MACHINE FEE	15,000	17,000	2,000	13.33	
101-3203 CANNABIS LICENSE FEE	25,000	15,000	(10,000)	40.00-	
TOTAL LICENSES & PERMITS	260,500	307,000	46,500	17.85	
<u>INTERGOVERNMENTAL REV</u>					
101-33105 FEMA CFDA #97.036	0	0	0	0.00	
101-33107 CARES HUMANITIES-CFDA #45.129	0	0	0	0.00	
101-33108 ARPA LIBR GRANT-CFDA #45.310	0	0	0	0.00	
101-33109 CLFRF-CFDA #21.027	0	0	0	0.00	
101-33110 CORONAVIR RELIEF-CFDA #21.019	0	0	0	0.00	
101-33111 BJA FY20 COVID-CFDA#16.034	0	0	0	0.00	
101-33112 OJP JAG-CFDA #16.738	0	0	0	0.00	
101-33113 PDM19-009 ASH STR PROP ACQUIS	0	0	0	0.00	
101-33114 FEMA HMGP/DRY RUN-CFDA #97.039	0	0	0	0.00	
101-33115 CDBG-SAFEHOUSE CFDA #14.228	0	0	0	0.00	
101-33120 EDA GRANT	0	0	0	0.00	
101-33191 HOMELAND SEC-CFDA #97.067	0	0	0	0.00	
101-33401 COMMUNITY ACCESS GRANTS	0	0	0	0.00	
101-33402 SURFACE TRANSPORTATION PROGRAM	582,500	595,000	12,500	2.15	
101-33403 WORKSITE WELLNESS	0	0	0	0.00	
101-33404 LOCAL BRIDGE IMPROVEMENT GRANT	0	0	0	0.00	
101-33405 LOCAL INFRASTRUCTURE IMP GRANT	0	0	0	0.00	
101-33406 TRENCHING/CONF SPACE GRANT	0	0	0	0.00	
101-33407 DEADWOOD GRANT	0	0	0	0.00	
101-33408 SDCF LIBRARY GRANT	0	0	0	0.00	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
101-33409 SAM WELLER GRANT-LIBRARY	0	0	0	0.00	
101-33410 TAP GRANT-NORWAY TO ROWLEY	0	0	0	0.00	
101-33411 VW GRANT	0	0	0	0.00	
101-33501 BANK FRANCHISE TAX (10-43-77)	82,000	42,000	(40,000)	48.78-	
101-33502 PRORATE LICENSE FEES	17,000	17,000	0	0.00	
101-33503 LIQUOR TAX REVERSION (35-5-22)	108,000	108,000	0	0.00	
101-33504 MOTOR VEHICLE LICENSES	130,000	136,000	6,000	4.62	
101-33506 FIRE INSURANCE PREM(10-44-9.6)	80,000	100,000	20,000	25.00	
101-33508 LOCAL GOV HW&BR-54% (32-11-35)	450,000	450,000	0	0.00	
101-33803 COUNTY WHEEL TAX (32-5-106)	1	1	0	0.00	
101-339 COUNTY PAYMENTS IN LIEU OF TAX	0	0	0	0.00	
101-33920 OJP VEST GRANT-CFDA#16.607	0	0	0	0.00	
101-33924 HIWAY SAF GRANT-CFDA#20.608	11,200	13,600	2,400	21.43	
101-33926 HIWAY SAF GRANT-SE CFDA#20.600	0	0	0	0.00	
101-33927 SPEED ENF GRANT-CFDA #20.615	0	0	0	0.00	
101-33929 ALC TASK FORCE-CFDA#20.616	6,829	7,706	877	12.84	
101-33932 WILDLAND FIRE ASSIST REIMBURSE	0	0	0	0.00	
TOTAL INTERGOVERNMENTAL REV	1,467,530	1,469,307	1,777	0.12	
<u>CHARGES-GOODS & SERVICES</u>					
101-341 MISC~COPIES & RENTALS	300	300	0	0.00	
101-34101 ZONING, EASEMENT & SUBDIV FEES	4,500	4,500	0	0.00	
101-34102 TID ADMINISTRATIVE FEE	0	0	0	0.00	
101-342 POLICE ALARM SYSTEM	4,500	6,151	1,651	36.69	
101-3421 POLICE/FIRE COPIES	2,000	2,300	300	15.00	
101-3422 POLICE SECURITY	400	525	125	31.25	
101-3424 FIRE SERVICES-RURAL FIRE	43,708	45,019	1,311	3.00	
101-3425 FIRE SERVICES-MIT. TOWNSHIP	91,046	93,777	2,731	3.00	
101-3431 WEED MOWING & SNOW REMOVAL	12,000	9,000	(3,000)	25.00-	
101-348 CEMETERY PERMITS	5,000	5,000	0	0.00	
101-3481 CEMETERY OPENINGS	60,000	58,000	(2,000)	3.33-	
101-3482 CEMETERY LOT SALES	38,000	33,000	(5,000)	13.16-	
101-3483 CEMETERY SAT FUNERAL FEE	5,000	5,000	0	0.00	
101-3484 CEMETERY MAINTENANCE FEES	22,000	23,500	1,500	6.82	
101-3485 COLUMBARIUM LOT SALES	8,400	4,200	(4,200)	50.00-	
TOTAL CHARGES-GOODS & SERVICES	296,854	290,272	(6,582)	2.22-	
<u>MISCELLANEOUS REVENUE</u>					
101-351 COURT FINES & COSTS	4,000	1,000	(3,000)	75.00-	
101-3511 POLICE PARKING FINES	21,000	15,000	(6,000)	28.57-	
101-3572 ANIMAL CONTROL/IMPOUND FINES	8,000	8,000	0	0.00	
101-361 INTEREST EARNED	900,000	800,000	(100,000)	11.11-	
101-36113 SD PUBLIC FUNDS INV TRUST-FIT	15,000	15,000	0	0.00	
101-362 RENTALS	0	15,000	15,000	0.00	
101-3631 NUISANCE ABATEMENTS~CURRENT	14,000	12,000	(2,000)	14.29-	
101-3632 NUISANCE ABATEMENTS~DELINQUENT	4,000	3,000	(1,000)	25.00-	
101-3633 NUISANCE ABATEMENTS~DEFERRED	5,000	6,000	1,000	20.00	
101-3634 NUISANCE ABATEMENTS~INT & PENA	2,000	3,000	1,000	50.00	
101-367 CONTRIBUTION FR PRIVATE SOURCE	0	0	0	0.00	
101-3672 CONTRIBUTION-VETERAN'S PARK	0	0	0	0.00	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL

		CURRENT	SELECTED	BUDGET	PERCENT	BUDGET
REVENUES		BUDGET	BUDGET	VARIANCE	VARIANCE	WORKSPACE
101-3691	CREDIT CARD FEES	(60,000)	0	60,000	100.00-	
101-3692	FIRE DEPT~MISCELLANEOUS	250	250	0	0.00	
101-3693	COMMUNITY GARDEN	4,500	4,900	400	8.89	
101-3698	HAYLAND LEASE~CEMETERY	2,323	2,323	0	0.00	
101-3699	REFUNDS AND REIMBURSEMENTS	85,000	135,000	50,000	58.82	
101-36995	VEHICLE TOWING	5,500	3,500	(2,000)	36.36-	
101-36996	STOLEN/BUY FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL MISCELLANEOUS REVENUE		1,010,573	1,023,973	13,400	1.33	
*** TOTAL REVENUE ***		23,444,983	25,607,950	2,162,967	9.23	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
CITY COUNCIL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41110-41100 SALARIES	97,117	100,031	2,914	3.00	_____
101-41110-41130 OTHER	0	0	0	0.00	_____
101-41110-41200 SOCIAL SECURITY/MEDICARE	7,429	7,652	223	3.00	_____
101-41110-41500 GROUP INSURANCE	<u>2,766</u>	<u>2,642</u>	<u>(124)</u>	<u>4.48-</u>	_____
TOTAL SALARIES	107,312	110,325	3,013	2.81	_____
 <u>CURRENT EXPENSES</u>					
101-41110-42200 PROFESSIONAL SERVICES	0	0	0	0.00	_____
101-41110-42300 LEGAL PUBLICATIONS	13,000	13,000	0	0.00	_____
101-41110-42600 SUPPLIES & MATERIALS	1,000	1,000	0	0.00	_____
101-41110-42700 TRAVEL, CONF & DUES	200	200	0	0.00	_____
101-41110-42710 MUNICIPAL LEAGUE DUES	10,000	10,415	415	4.15	_____
101-41110-42720 DISTRICT III DUES	14,446	14,887	441	3.05	_____
101-41110-42900 COMMUNITY CONTRIBUTIONS	0	0	0	0.00	_____
101-41110-42950 CDBG SAFEHOUSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	38,646	39,502	856	2.21	_____
 <u>CAPITAL OUTLAY</u>					
101-41110-43300 SOUND SYSTEM	0	0	0	0.00	_____
101-41110-43500 FURNITURE & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	0	0	0	0.00	_____
 TOTAL CITY COUNCIL					
	145,958	149,827	3,869	2.65	_____
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
CONTINGENCY

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-41150-42600 CONTINGENCY	<u>804,628</u>	<u>804,628</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	804,628	804,628	0	0.00	
 TOTAL CONTINGENCY	 804,628	 804,628	 0	 0.00	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
MAYOR'S OFFICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41210-41100 SALARIES	41,979	43,238	1,259	3.00	_____
101-41210-41200 SOCIAL SECURITY/MEDICARE	3,211	3,308	97	3.02	_____
101-41210-41500 GROUP INSURANCE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL SALARIES	45,190	46,546	1,356	3.00	
<u>CURRENT EXPENSES</u>					
101-41210-42200 PROFESSIONAL SERVICES	0	110,000	110,000	0.00	_____
101-41210-42250 LAKE DEVELOPMENT	0	0	0	0.00	_____
101-41210-42600 SUPPLIES & MATERIALS	100	100	0	0.00	_____
101-41210-42610 RECOGNITION	0	0	0	0.00	_____
101-41210-42650 UNIFORMS	0	250	250	0.00	_____
101-41210-42700 TRAVEL, CONFERENCE, DUES	4,905	1,405	(3,500)	71.36-	_____
101-41210-42800 UTILITIES-TELEPHONE	<u>250</u>	<u>230</u>	<u>(20)</u>	<u>8.00-</u>	_____
TOTAL CURRENT EXPENSES	5,255	111,985	106,730	2,031.02	
<u>CAPITAL OUTLAY</u>					
101-41210-43300 VETERAN'S PARK	0	0	0	0.00	_____
101-41210-43500 FURNITURE & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL MAYOR'S OFFICE	50,445	158,531	108,086	214.27	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
CITY ADMINISTRATOR

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41220-41100 SALARIES	176,479	185,332	8,853	5.02	_____
101-41220-41200 SOCIAL SECURITY/MEDICARE	13,501	14,178	677	5.01	_____
101-41220-41300 RETIREMENT	10,589	11,120	531	5.01	_____
101-41220-41500 GROUP INSURANCE	33,342	32,394	(948)	2.84-	_____
101-41220-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>_____</u>
TOTAL SALARIES	233,911	243,024	9,113	3.90	
<u>CURRENT EXPENSES</u>					
101-41220-42200 PROFESSIONAL FEES/SERVICES	2,300	3,000	700	30.43	_____
101-41220-42500 REPAIR & MAINTENANCE	0	0	0	0.00	_____
101-41220-42600 SUPPLIES & MATERIALS	500	500	0	0.00	_____
101-41220-42650 UNIFORMS	250	250	0	0.00	_____
101-41220-42700 TRAVEL, CONF, DUES	5,500	6,500	1,000	18.18	_____
101-41220-42800 UTILITIES-TELEPHONE	250	200	(50)	20.00-	_____
101-41220-42920 COMPUTER SOFTWARE/SUPPORT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>_____</u>
TOTAL CURRENT EXPENSES	8,800	10,450	1,650	18.75	
<u>CAPITAL OUTLAY</u>					
101-41220-43400 OFFICE FURNITURE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL CITY ADMINISTRATOR	242,711	253,474	10,763	4.43	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
ADMINISTRATIVE BOARDS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41230-41100 SALARIES	63,509	66,723	3,214	5.06	_____
101-41230-41200 SOCIAL SECURITY/MEDICARE	4,858	5,104	246	5.06	_____
101-41230-41300 RETIREMENT	3,811	4,003	192	5.04	_____
101-41230-41500 GROUP INSURANCE	13,914	13,593	(321)	2.31-	_____
101-41230-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL SALARIES	86,092	89,423	3,331	3.87	
 <u>CURRENT EXPENSES</u>					
101-41230-42600 SUPPLIES	250	250	0	0.00	_____
101-41230-42650 UNIFORMS	250	250	0	0.00	_____
101-41230-42700 TRAVEL, CONF, DUES	240	250	10	4.17	_____
101-41230-42800 UTILITIES-TELEPHONE	230	230	0	0.00	_____
101-41230-42920 SPORTS AUTHORITY PROMOTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	970	980	10	1.03	
 TOTAL ADMINISTRATIVE BOARDS					
	87,062	90,403	3,341	3.84	
	=====	=====	=====	=====	=====

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
ELECTION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-41300-42900 ELECTION	<u>0</u>	<u>22,000</u>	<u>22,000</u>	<u>0.00</u>	<u></u>
TOTAL CURRENT EXPENSES	0	22,000	22,000	0.00	
 TOTAL ELECTION	 0	 22,000	 22,000	 0.00	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
ATTORNEY'S OFFICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41410-41100 SALARIES	146,099	153,517	7,418	5.08	_____
101-41410-41200 SOCIAL SECURITY/MEDICARE	11,177	11,744	567	5.07	_____
101-41410-41300 RETIREMENT	8,766	9,211	445	5.08	_____
101-41410-41500 GROUP INSURANCE	<u>33,342</u>	<u>32,530</u>	<u>(812)</u>	<u>2.44-</u>	_____
TOTAL SALARIES	199,384	207,002	7,618	3.82	
<u>CURRENT EXPENSES</u>					
101-41410-42200 PROFESSIONAL SERVICES	3,000	3,000	0	0.00	_____
101-41410-42600 SUPPLIES	700	700	0	0.00	_____
101-41410-42610 WEST GROUP LAW DATABASE	15,000	16,500	1,500	10.00	_____
101-41410-42700 TRAVEL, CONF & DUES	6,200	6,259	59	0.95	_____
101-41410-42800 RECODIFY CITY ORDINANCES	5,000	5,000	0	0.00	_____
101-41410-42810 UTILITIES-TELEPHONE	<u>100</u>	<u>100</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	30,000	31,559	1,559	5.20	
<u>CAPITAL OUTLAY</u>					
101-41410-43500 FURNITURE & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL ATTORNEY'S OFFICE	229,384	238,561	9,177	4.00	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
FINANCE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41420-41100 SALARIES	384,503	403,957	19,454	5.06	
101-41420-41110 OVERTIME	0	0	0	0.00	
101-41420-41120 PART-TIME	17,447	17,971	524	3.00	
101-41420-41200 SOCIAL SECURITY/MEDICARE	30,749	32,277	1,528	4.97	
101-41420-41300 RETIREMENT	23,070	24,237	1,167	5.06	
101-41420-41500 GROUP INSURANCE	108,025	105,016	(3,009)	2.79-	
101-41420-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL SALARIES	563,794	583,458	19,664	3.49	
 <u>CURRENT EXPENSES</u>					
101-41420-42200 PROFESSIONAL SERVICES	57,250	67,700	10,450	18.25	
101-41420-42500 REPAIRS	300	300	0	0.00	
101-41420-42600 SUPPLIES & MATERIALS	6,120	5,560	(560)	9.15-	
101-41420-42620 CHECKS, RCPTS, FORMS	2,140	3,200	1,060	49.53	
101-41420-42630 SURPLUS AUCTION	300	300	0	0.00	
101-41420-42650 UNIFORMS	1,500	1,500	0	0.00	
101-41420-42700 TRAVEL	6,550	6,440	(110)	1.68-	
101-41420-42800 UTILITIES - TELEPHONE	260	250	(10)	3.85-	
101-41420-42900 FABRICATORS SALES TAX REFUND	3,500	3,000	(500)	14.29-	
101-41420-42920 COMPUTER SOFTWARE/SUPPORT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	77,920	88,250	10,330	13.26	
 <u>CAPITAL OUTLAY</u>					
101-41420-43500 OFFICE FURNITURE & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
 TOTAL FINANCE	 641,714	 671,708	 29,994	 4.67	
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101-GENERAL
HUMAN RESOURCES

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41440-41100 SALARIES	120,304	126,392	6,088	5.06	
101-41440-41110 OVERTIME	0	0	0	0.00	
101-41440-41120 PART-TIME	0	0	0	0.00	
101-41440-41200 SOCIAL SECURITY/MEDICARE	9,203	9,669	466	5.06	
101-41440-41300 RETIREMENT	7,218	7,583	365	5.06	
101-41440-41500 GROUP INSURANCE	38,788	37,434	(1,354)	3.49-	
101-41440-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL SALARIES	175,513	181,078	5,565	3.17	
<u>CURRENT EXPENSES</u>					
101-41440-42210 PROFESSIONAL SERVICES	12,338	12,000	(338)	2.74-	
101-41440-42215 WELLNESS	3,500	3,500	0	0.00	
101-41440-42220 CDL TRAINING	5,375	5,375	0	0.00	
101-41440-42230 EMPLOYEE ASSISTANCE & TRAINING	12,100	12,700	600	4.96	
101-41440-42231 EMPLOYEE PHYSICALS,DRUG TEST,B	45,851	54,506	8,655	18.88	
101-41440-42232 EMPLOYEE RECOGNITION	17,550	5,875	(11,675)	66.52-	
101-41440-42300 PUBLISHING	7,600	4,650	(2,950)	38.82-	
101-41440-42600 SUPPLIES & MATERIALS	3,500	3,500	0	0.00	
101-41440-42630 AED REPLACEMENT PROGRAM	11,350	19,500	8,150	71.81	
101-41440-42650 UNIFORMS	250	250	0	0.00	
101-41440-42700 TRAVEL,DUES,RESOURCE MANUALS	5,075	6,500	1,425	28.08	
101-41440-42800 UTILITIES	250	228	(22)	8.80-	
101-41440-42950 EMPLOYEE BANQUET	0	10,850	10,850	0.00	
101-41440-42980 SAFETY COMMITTEE	<u>750</u>	<u>750</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	125,489	140,184	14,695	11.71	
<u>CAPITAL OUTLAY</u>					
101-41440-43400 FURNITURE & EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL HUMAN RESOURCES	301,002	321,262	20,260	6.73	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
INSURANCE & BONDS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-41460-42110 LIABILITY, PROPERTY INS & BOND	227,260	258,500	31,240	13.75	
101-41460-42111 LIABILITY CLAIMS	5,000	5,000	0	0.00	
101-41460-42120 WORKMEN'S COMPENSATION	78,000	76,500	(1,500)	1.92-	
101-41460-42130 UNEMPLOYMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	310,260	340,000	29,740	9.59	
 TOTAL INSURANCE & BONDS	 310,260	 340,000	 29,740	 9.59	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
MUNICIPAL BUILDINGS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41920-41100 SALARIES	94,288	150,663	56,375	59.79	_____
101-41920-41110 OVERTIME	2,500	3,000	500	20.00	_____
101-41920-41200 SOCIAL SECURITY/MEDICARE	7,404	11,755	4,351	58.77	_____
101-41920-41300 RETIREMENT	5,807	9,220	3,413	58.77	_____
101-41920-41500 GROUP INSURANCE	<u>27,084</u>	<u>40,398</u>	<u>13,314</u>	<u>49.16</u>	_____
TOTAL SALARIES	137,083	215,036	77,953	56.87	_____
 <u>CURRENT EXPENSES</u>					
101-41920-42100 INSURANCE-STORAGE BLDG	1,100	2,000	900	81.82	_____
101-41920-42500 BLDG REPAIR-FISCHER STORAGE	0	0	0	0.00	_____
101-41920-42510 BLDG REPAIR-JVCC	0	0	0	0.00	_____
101-41920-42520 REPAIR-CITY HALL	4,500	6,910	2,410	53.56	_____
101-41920-42530 VEHICLE REPAIR	0	0	0	0.00	_____
101-41920-42620 SUPPLIES-CITY HALL	1,000	1,150	150	15.00	_____
101-41920-42630 SUPPLIES-COVID19	0	0	0	0.00	_____
101-41920-42650 UNIFORMS	500	250	(250)	50.00-	_____
101-41920-42800 UTILITIES - TELEPHONE	360	200	(160)	44.44-	_____
101-41920-42810 UTILITIES-STORAGE BLDG	2,400	2,868	468	19.50	_____
101-41920-42811 UTILITIES-CITY HALL	19,000	20,000	1,000	5.26	_____
101-41920-42812 UTILITIES-CITY HALL W/S	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	30,360	34,878	4,518	14.88	_____
 <u>CAPITAL OUTLAY</u>					
101-41920-43300 IMPROV OTHER THAN BLDGS	55,000	0	(55,000)	100.00-	_____
101-41920-43400 MACHINERY AND EQUIPMENT	0	0	0	0.00	_____
101-41920-43405 EQUIPMENT-CITY HALL	0	0	0	0.00	_____
101-41920-43410 REPAIRS-CITY HALL	0	0	0	0.00	_____
101-41920-43415 AIR PURIFICATION SYSTEM	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	55,000	0	(55,000)	100.00-	_____
 TOTAL MUNICIPAL BUILDINGS					
	222,443	249,914	27,471	12.35	_____
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101-GENERAL
INFORMATION TECHNOLOGY

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-41935-41100 SALARIES	90,330	94,923	4,593	5.08	
101-41935-41110 OVERTIME	0	0	0	0.00	
101-41935-41120 PART-TIME	0	18,250	18,250	0.00	
101-41935-41200 SOCIAL SECURITY/MEDICARE	6,910	8,658	1,748	25.30	
101-41935-41300 RETIREMENT	5,420	5,695	275	5.07	
101-41935-41500 GROUP INSURANCE	33,342	32,394	(948)	2.84-	
101-41935-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL SALARIES	136,002	159,920	23,918	17.59	
<u>CURRENT EXPENSES</u>					
101-41935-42200 PROFESSIONAL SERVICES	0	0	0	0.00	
101-41935-42250 MANAGED PRINT SERVICES	59,000	56,400	(2,600)	4.41-	
101-41935-42500 REPAIRS/MAINTENANCE	0	0	0	0.00	
101-41935-42600 SUPPLIES	1,000	1,600	600	60.00	
101-41935-42610 GAS	0	0	0	0.00	
101-41935-42615 POSTAGE	7,500	7,200	(300)	4.00-	
101-41935-42640 COPY MACHINE SUPPLIES	2,700	3,000	300	11.11	
101-41935-42645 COMPUTER HARDWARE	24,900	17,740	(7,160)	28.76-	
101-41935-42650 UNIFORMS	250	250	0	0.00	
101-41935-42693 LASERFICHE-SOFTWARE/SUPPORT	0	0	0	0.00	
101-41935-42700 TRAVEL, CONF & DUES	0	0	0	0.00	
101-41935-42800 WEBSITE	0	0	0	0.00	
101-41935-42850 UTILITIES/TELEPHONE	16,690	30,180	13,490	80.83	
101-41935-42920 COMPUTER SOFTWARE	<u>116,115</u>	<u>158,512</u>	<u>42,397</u>	<u>36.51</u>	
TOTAL CURRENT EXPENSES	228,155	274,882	46,727	20.48	
<u>CAPITAL OUTLAY</u>					
101-41935-43400 MACHINERY & EQUIPMENT	0	0	0	0.00	
101-41935-43500 OFFICE FURNITURE/EQUIPMENT	0	0	0	0.00	
101-41935-43510 COMPUTER HARDWARE	144,000	115,000	(29,000)	20.14-	
101-41935-43511 COMPUTER SOFTWARE	<u>0</u>	<u>30,000</u>	<u>30,000</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	144,000	145,000	1,000	0.69	
TOTAL INFORMATION TECHNOLOGY	508,157	579,802	71,645	14.10	
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101-GENERAL
POLICE DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-42110-41100 SALARIES	2,325,208	2,357,723	32,515	1.40	
101-42110-41110 OVERTIME	100,000	120,000	20,000	20.00	
101-42110-41120 PART TIME	18,578	11,000	(7,578)	40.79-	
101-42110-41130 OTHER	25,788	36,000	10,212	39.60	
101-42110-41200 SOCIAL SECURITY/MEDICARE	197,170	193,448	(3,722)	1.89-	
101-42110-41300 RETIREMENT	189,100	197,997	8,897	4.70	
101-42110-41500 GROUP INSURANCE	670,897	740,746	69,849	10.41	
101-42110-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	3,526,741	3,656,914	130,173	3.69	
<u>CURRENT EXPENSES</u>					
101-42110-42200 PROFESSIONAL SERVICES	9,800	11,540	1,740	17.76	
101-42110-42500 REPAIR & MAINTENANCE	11,970	12,550	580	4.85	
101-42110-42600 SUPPLIES	31,019	37,204	6,185	19.94	
101-42110-42610 GAS OIL TIRES	65,000	55,000	(10,000)	15.38-	
101-42110-42630 PROJECT LIFESAVER	200	200	0	0.00	
101-42110-42640 UNIFORM ALLOWANCE	7,000	7,000	0	0.00	
101-42110-42670 SERVICE DOG SUPPLY	2,030	3,230	1,200	59.11	
101-42110-42690 CHANGE IN INVENTORY	0	0	0	0.00	
101-42110-42693 COMPUTER SOFTWARE	108,358	123,465	15,107	13.94	
101-42110-42700 TRAVEL, CONF & DUES	12,500	12,500	0	0.00	
101-42110-42800 TELEPHONE	14,500	14,200	(300)	2.07-	
101-42110-42810 UTILITIES	7,150	8,200	1,050	14.69	
101-42110-42902 ALCOHOL TASK FORCE	2,000	2,000	0	0.00	
101-42110-42903 OPIOID SETTLEMENT FUNDS	0	0	0	0.00	
101-42110-42905 CRIME PREVENTION	675	500	(175)	25.93-	
101-42110-42906 DAVISON COUNTY SEARCH & RESCUE	1,500	1,000	(500)	33.33-	
101-42110-42910 TELETYPE	2,550	2,550	0	0.00	
101-42110-42940 EMERGENCY RESPONSE UNIT	2,500	2,500	0	0.00	
101-42110-42950 CREDIT CARD FEES	0	5,500	5,500	0.00	
101-42110-42960 BOAT/PATROL/STORAGE	0	0	0	0.00	
101-42110-42970 RSVP VOLUNTEER	0	0	0	0.00	
101-42110-42980 VEHICLE TOWING	5,500	5,000	(500)	9.09-	
101-42110-42990 STOLEN/BUY FUND	200	200	0	0.00	
TOTAL CURRENT EXPENSES	284,452	304,339	19,887	6.99	
<u>CAPITAL OUTLAY</u>					
101-42110-43200 BUILDINGS	0	0	0	0.00	
101-42110-43300 IMPROV OTHER THAN BLDGS	43,141	169,500	126,359	292.90	
101-42110-43400 MACHINERY AND EQUIPMENT	201,604	268,092	66,488	32.98	
TOTAL CAPITAL OUTLAY	244,745	437,592	192,847	78.80	
TOTAL POLICE DEPARTMENT	4,055,938	4,398,845	342,907	8.45	
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101-GENERAL
TRAFFIC DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-42130-41100 SALARIES	136,502	165,436	28,934	21.20	
101-42130-41110 OVERTIME	4,000	5,000	1,000	25.00	
101-42130-41120 PART-TIME	12,000	9,000	(3,000)	25.00-	
101-42130-41200 SOCIAL SECURITY/MEDICARE	11,666	13,727	2,061	17.67	
101-42130-41300 RETIREMENT	8,430	10,226	1,796	21.30	
101-42130-41500 GROUP INSURANCE	28,040	46,329	18,289	65.22	
101-42130-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	200,638	249,718	49,080	24.46	
<u>CURRENT EXPENSES</u>					
101-42130-42500 REPAIRS	6,000	6,000	0	0.00	
101-42130-42510 STORAGE BUILDING REPAIR	700	700	0	0.00	
101-42130-42520 EMERGENCY SIREN UTILITIES	2,900	3,000	100	3.45	
101-42130-42530 TRAFFIC LIGHTS MAINT	16,000	17,000	1,000	6.25	
101-42130-42535 LIGHT MAINTENANCE	27,000	26,000	(1,000)	3.70-	
101-42130-42540 SIGNS	16,000	12,000	(4,000)	25.00-	
101-42130-42545 PAINT	21,000	42,000	21,000	100.00	
101-42130-42550 CONSTRUCTION SIGNING	2,500	2,500	0	0.00	
101-42130-42560 SIREN REPAIR	2,500	2,500	0	0.00	
101-42130-42570 REPAIRS-TRAFFIC ACCIDENTS	80,000	0	(80,000)	100.00-	
101-42130-42600 SUPPLIES	4,500	4,500	0	0.00	
101-42130-42610 GAS, OIL, TIRES	5,000	5,500	500	10.00	
101-42130-42640 UNIFORMS	500	500	0	0.00	
101-42130-42650 MINOR EQUIPMENT	0	0	0	0.00	
101-42130-42690 CHANGE IN INVENTORY	0	0	0	0.00	
101-42130-42693 SOFTWARE	500	0	(500)	100.00-	
101-42130-42700 TRAVEL, CONF & DUES	2,000	2,000	0	0.00	
101-42130-42810 UTILITIES-TRAFFIC LIGHTS	38,000	39,000	1,000	2.63	
101-42130-42820 TELEPHONE	1,200	1,500	300	25.00	
101-42130-42830 UTILITIES-WATER/SEWER	630	570	(60)	9.52-	
101-42130-42835 UTILITIES-STREET LIGHTS	305,000	300,000	(5,000)	1.64-	
101-42130-42840 BUILDING UTILITIES	6,000	5,500	(500)	8.33-	
TOTAL CURRENT EXPENSES	537,930	470,770	(67,160)	12.48-	
<u>CAPITAL OUTLAY</u>					
101-42130-43310 W 8TH RAILROAD CROSSING	0	0	0	0.00	
101-42130-43320 UPGRADE SIGNAL LIGHTS	19,977	0	(19,977)	100.00-	
101-42130-43330 PRE-EMPTION RECEIVER	0	0	0	0.00	
101-42130-43341 HAVENS & ROWLEY STREET LIGHTS	0	0	0	0.00	
101-42130-43343 7TH & 1ST INTER SIGNAL LIGHTS	880,095	0	(880,095)	100.00-	
101-42130-43400 MACHINERY & EQUIPMENT	0	35,000	35,000	0.00	
101-42130-43405 FORKLIFT	0	0	0	0.00	
101-42130-43410 BATTERY BACKUP	10,000	12,000	2,000	20.00	
101-42130-43415 CROSSWALK RRFB	23,000	25,000	2,000	8.70	
101-42130-43420 RADIOS	33,500	0	(33,500)	100.00-	
101-42130-43460 UTILITY LOCATOR	0	0	0	0.00	
101-42130-43465 PAINT STRIPER UPGRADE	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	966,572	72,000	(894,572)	92.55-	
TOTAL TRAFFIC DEPARTMENT	1,705,140	792,488	(912,652)	53.52-	
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BUDGET COMPARISON REPORT

AS OF: DECEMBER 31ST, 2025

101-GENERAL
FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-42200-41100 SALARIES	1,044,913	1,037,483	(7,430)	0.71-	
101-42200-41110 OVERTIME	91,500	97,000	5,500	6.01	
101-42200-41120 PART-TIME	6,500	6,500	0	0.00	
101-42200-41200 SOCIAL SECURITY/MEDICARE	87,434	87,285	(149)	0.17-	
101-42200-41300 RETIREMENT	90,245	90,058	(187)	0.21-	
101-42200-41500 GROUP INSURANCE	347,703	336,796	(10,907)	3.14-	
101-42200-41700 COMPENSATED ABSENCES	<u>13,050</u>	<u>0</u>	<u>(13,050)</u>	<u>100.00-</u>	
TOTAL SALARIES	1,681,345	1,655,122	(26,223)	1.56-	
<u>CURRENT EXPENSES</u>					
101-42200-42200 PROFESSIONAL SERVICES	13,650	13,150	(500)	3.66-	
101-42200-42500 REPAIR & MAINTENANCE	17,650	27,400	9,750	55.24	
101-42200-42550 REPAIR-SELF-CONT BREATH APP	4,350	9,850	5,500	126.44	
101-42200-42560 REPAIR & MAINT-RURAL FIRE ASSO	0	0	0	0.00	
101-42200-42600 SUPPLIES	24,950	31,500	6,550	26.25	
101-42200-42610 GAS & OIL	11,150	9,850	(1,300)	11.66-	
101-42200-42611 GAS & OIL-RURAL FIRE ASSOC	0	0	0	0.00	
101-42200-42613 PROMOTIONAL ITEMS	0	0	0	0.00	
101-42200-42640 UNIFORMS	4,900	4,500	(400)	8.16-	
101-42200-42641 PROTECTIVE CLOTHING	44,925	25,200	(19,725)	43.91-	
101-42200-42690 INVENTORY OF SUPPLIES	0	0	0	0.00	
101-42200-42693 COMPUTER SOFTWARE	13,350	14,250	900	6.74	
101-42200-42700 TRAVEL, CONF & DUES	14,175	17,425	3,250	22.93	
101-42200-42800 TELEPHONE	2,500	2,000	(500)	20.00-	
101-42200-42810 UTILITIES	44,000	44,000	0	0.00	
101-42200-42900 FIRE PREVENTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	195,600	199,125	3,525	1.80	
<u>CAPITAL OUTLAY</u>					
101-42200-43200 BUILDINGS	20,000	2,500,000	2,480,000	2,400.00	
101-42200-43300 IMPROV OTHER THAN BLDGS	7,000	0	(7,000)	100.00-	
101-42200-43400 MACHINERY AND EQUIPMENT	<u>380,900</u>	<u>318,500</u>	<u>(62,400)</u>	<u>16.38-</u>	
TOTAL CAPITAL OUTLAY	407,900	2,818,500	2,410,600	590.98	
TOTAL FIRE DEPARTMENT	2,284,845	4,672,747	2,387,902	104.51	
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BUDGET COMPARISON REPORT

AS OF: DECEMBER 31ST, 2025

101-GENERAL
STREET DEPARTMENT

	CURRENT	SELECTED	BUDGET	PERCENT	BUDGET
DEPARTMENTAL EXPENDITURES	BUDGET	BUDGET	VARIANCE	VARIANCE	WORKSPACE
<u>SALARIES</u>					
101-43100-41100 SALARIES	916,040	978,058	62,018	6.77	
101-43100-41110 OVERTIME	52,000	52,000	0	0.00	
101-43100-41120 PART-TIME	10,000	10,000	0	0.00	
101-43100-41200 SOCIAL SECURITY/MEDICARE	74,820	79,564	4,744	6.34	
101-43100-41300 RETIREMENT	58,082	61,803	3,721	6.41	
101-43100-41500 GROUP INSURANCE	291,455	292,305	850	0.29	
101-43100-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	1,402,397	1,473,730	71,333	5.09	
<u>CURRENT EXPENSES</u>					
101-43100-42200 PROFESSIONAL SERVICES	0	0	0	0.00	
101-43100-42500 REPAIRS	150,000	10,000	(140,000)	93.33-	
101-43100-42550 SANDBLASTING	5,000	0	(5,000)	100.00-	
101-43100-42600 SUPPLIES	20,000	161,250	141,250	706.25	
101-43100-42610 GAS	87,000	80,000	(7,000)	8.05-	
101-43100-42620 ASPHALT MIX	100,000	75,000	(25,000)	25.00-	
101-43100-42630 GRAVEL- BASE	55,560	0	(55,560)	100.00-	
101-43100-42640 RUBBER CRACK SEALER	35,500	35,000	(500)	1.41-	
101-43100-42650 UNIFORMS	3,750	3,750	0	0.00	
101-43100-42661 MECHANICS TOOL ALLOWANCE	1,400	1,400	0	0.00	
101-43100-42690 CHANGE IN INVENTORY	0	0	0	0.00	
101-43100-42700 TRAVEL, CONF,DUES	900	900	0	0.00	
101-43100-42800 UTILITIES	15,000	15,000	0	0.00	
101-43100-42830 UTILITIES-WATER/SEWER	720	1,200	480	66.67	
TOTAL CURRENT EXPENSES	474,830	383,500	(91,330)	19.23-	
<u>CAPITAL OUTLAY</u>					
101-43100-43300 IMPROV OTHER THAN BLDGS	9,000	0	(9,000)	100.00-	
101-43100-43400 PICKUP	0	0	0	0.00	
101-43100-43405 FORKLIFT	0	0	0	0.00	
101-43100-43410 MOTOR GRADER	0	0	0	0.00	
101-43100-43412 SEMI-TRACTOR	0	0	0	0.00	
101-43100-43413 TACK TRUCK	0	270,000	270,000	0.00	
101-43100-43414 ROUTER	0	0	0	0.00	
101-43100-43415 PAYLOADER	0	0	0	0.00	
101-43100-43416 CONCRETE SAW	0	0	0	0.00	
101-43100-43417 SHOP EQUIPMENT	5,500	7,000	1,500	27.27	
101-43100-43418 SKID LOADER	0	0	0	0.00	
101-43100-43419 DUMP TRUCK	97,928	0	(97,928)	100.00-	
101-43100-43421 FUEL SYSTEM UPGRADE	22,500	0	(22,500)	100.00-	
101-43100-43423 AIR COMPRESSOR	30,000	0	(30,000)	100.00-	
101-43100-43424 LOADER	210,000	0	(210,000)	100.00-	
101-43100-43425 SKID LOADER	0	0	0	0.00	
101-43100-43426 WING MOTOR GRADER	0	0	0	0.00	
101-43100-43427 CRACK SEALING MACHINE	0	0	0	0.00	
101-43100-43602 STREET SWEEPER	310,000	0	(310,000)	100.00-	
TOTAL CAPITAL OUTLAY	684,928	277,000	(407,928)	59.56-	
TOTAL STREET DEPARTMENT	2,562,155	2,134,230	(427,925)	16.70-	
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101-GENERAL
PUBLIC WORKS ADMIN

	CURRENT	SELECTED	BUDGET	PERCENT	BUDGET
DEPARTMENTAL EXPENDITURES	BUDGET	BUDGET	VARIANCE	VARIANCE	WORKSPACE
<u>SALARIES</u>					
101-43110-41100 SALARIES	696,848	729,861	33,013	4.74	_____
101-43110-41110 OVERTIME	2,500	2,000	(500)	20.00-	_____
101-43110-41120 PART-TIME	11,000	7,000	(4,000)	36.36-	_____
101-43110-41200 SOCIAL SECURITY/MEDICARE	54,342	56,867	2,525	4.65	_____
101-43110-41300 RETIREMENT	41,961	43,942	1,981	4.72	_____
101-43110-41500 GROUP INSURANCE	196,882	210,223	13,341	6.78	_____
101-43110-41700 COMPENSATED ABSENCES	0	0	0	0.00	_____
TOTAL SALARIES	1,003,533	1,049,893	46,360	4.62	_____
 <u>CURRENT EXPENSES</u>					
101-43110-42200 PROFESSIONAL SERVICES	10,000	10,000	0	0.00	_____
101-43110-42250 COMPREHENSIVE PLAN/JOINT	0	0	0	0.00	_____
101-43110-42500 REPAIRS	1,000	1,000	0	0.00	_____
101-43110-42520 CONTRACT SERVICES	0	0	0	0.00	_____
101-43110-42600 SUPPLIES	4,200	4,200	0	0.00	_____
101-43110-42610 GAS	7,000	8,000	1,000	14.29	_____
101-43110-42625 BOOKS & MANUALS	500	0	(500)	100.00-	_____
101-43110-42650 UNIFORMS	2,000	2,000	0	0.00	_____
101-43110-42660 MINOR EQUIPMENT	0	2,500	2,500	0.00	_____
101-43110-42693 COMPUTER SOFTWARE	0	0	0	0.00	_____
101-43110-42694 COMPUTER HARDWARE	0	0	0	0.00	_____
101-43110-42700 TRAVEL CONF DUES	4,000	7,100	3,100	77.50	_____
101-43110-42750 PLANNING COMMISSION EXPENSES	1,200	1,200	0	0.00	_____
101-43110-42800 UTILITIES	2,000	2,200	200	10.00	_____
101-43110-42916 NUISANCE ABATEMENT	15,000	15,000	0	0.00	_____
101-43110-42920 SOFTWARE/FIRMWARE UPGRADES	16,000	7,000	(9,000)	56.25-	_____
TOTAL CURRENT EXPENSES	62,900	60,200	(2,700)	4.29-	_____
 <u>CAPITAL OUTLAY</u>					
101-43110-43400 MACHINERY & EQUIPMENT	0	48,000	48,000	0.00	_____
101-43110-43426 GPS RECEIVER	0	0	0	0.00	_____
101-43110-43427 GPS	0	0	0	0.00	_____
101-43110-43428 SCANNER	0	0	0	0.00	_____
101-43110-43429 PLOTTER/SCANNER	0	0	0	0.00	_____
101-43110-43435 S7 ROBOTIC TOTAL STATION	0	0	0	0.00	_____
101-43110-43436 TSC7 W/RADIO	0	0	0	0.00	_____
101-43110-43440 PICTOMETRY	12,000	12,000	0	0.00	_____
101-43110-43445 TRIMBLE	0	0	0	0.00	_____
TOTAL CAPITAL OUTLAY	12,000	60,000	48,000	400.00	_____
TOTAL PUBLIC WORKS ADMIN	1,078,433	1,170,093	91,660	8.50	_____
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BUDGET COMPARISON REPORT

AS OF: DECEMBER 31ST, 2025

101-GENERAL
STREET & SIDEWALK CONST

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-43120-42200 PROF SERVICES-DESIGN	79,000	0	(79,000)	100.00-	
101-43120-42510 REPR-RPLC CURB-GUTTER	0	0	0	0.00	
101-43120-42515 SANBORN CONCRETE JOINT REPAIR	90,000	0	(90,000)	100.00-	
101-43120-42520 HAZARDOUS SIDEWALK REPAIR	25,000	25,000	0	0.00	
101-43120-42521 SIDEWALK CONSTRUCT	75,000	169,000	94,000	125.33	
101-43120-42526 BRIDGE INSPECT/ENGIN/REPAIR	1,200	1,600	400	33.33	
101-43120-42540 BIKE PATH SIGNAGE/MAINTENANCE	1,500	500	(1,000)	66.67-	
101-43120-42630 GRAVEL-BASE	101,250	25,000	(76,250)	75.31-	
101-43120-42670 CHIP SEAL AGGREGATE	77,000	60,000	(17,000)	22.08-	
101-43120-42680 CHIP SEAL ASPHALT	340,000	340,000	0	0.00	
TOTAL CURRENT EXPENSES	789,950	621,100	(168,850)	21.37-	
<u>CAPITAL OUTLAY</u>					
101-43120-43300 STREET OVERLAY MAINT	1,635,250	1,991,919	356,669	21.81	
101-43120-43305 BIKE PATH CONSTRUCTION	155,000	0	(155,000)	100.00-	
101-43120-43306 PEDESTRIAN BRIDGE	0	0	0	0.00	
101-43120-43307 SIDEWALK FOR CITY PROPERTY	0	30,000	30,000	0.00	
101-43120-43308 BUILDING DEMOLITION	0	0	0	0.00	
101-43120-43309 REC CENTER PARKING LOT	0	0	0	0.00	
101-43120-43310 PARKING LOT/ALLEY PAVING	73,000	132,500	59,500	81.51	
101-43120-43311 W 8TH RAILROAD CROSSING	0	0	0	0.00	
101-43120-43312 WEST END BRIDGE	294,229	0	(294,229)	100.00-	
101-43120-43313 SPRUCE ST RR CROSSING	0	0	0	0.00	
101-43120-43314 SANBORN-HAVENS TO 1ST	0	0	0	0.00	
101-43120-43315 SANBORN-1ST TO 8TH	0	0	0	0.00	
101-43120-43316 SANBORN BRIDGE	0	0	0	0.00	
101-43120-43318 CORN PALACE PLAZA	0	0	0	0.00	
101-43120-43319 BURR STREET	0	0	0	0.00	
101-43120-43320 5TH AVENUE MAIN TO BURR	0	0	0	0.00	
101-43120-43321 HAVENS LOCAL SHARE	0	0	0	0.00	
101-43120-43322 UTILITY WORK	0	0	0	0.00	
101-43120-43323 FOSTER ST BRIDGE	0	0	0	0.00	
101-43120-43324 ROWLEY ST-I90	250,000	0	(250,000)	100.00-	
101-43120-43325 NORWAY/ROWLEY SIDEWALK	377,300	0	(377,300)	100.00-	
101-43120-43326 WEST HARMON UTILITIES	0	0	0	0.00	
101-43120-43327 GUN RANGE	0	0	0	0.00	
101-43120-43328 CANAL BRIDGE	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	2,784,779	2,154,419	(630,360)	22.64-	
TOTAL STREET & SIDEWALK CONST	3,574,729	2,775,519	(799,210)	22.36-	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
SNOW REMOVAL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-43130-42300 PUBLISHING	0	0	0	0.00	
101-43130-42500 REPAIR & MAINTENANCE	3,000	3,000	0	0.00	
101-43130-42600 SUPPLIES & MATERIALS	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	78,000	78,000	0	0.00	
 <u>CAPITAL OUTLAY</u>					
101-43130-43400 SNOW BLOWER	0	0	0	0.00	
101-43130-43500 SNOW REMOVAL EQUIPMENT	<u>15,000</u>	<u>0</u>	<u>(15,000)</u>	<u>100.00-</u>	
TOTAL CAPITAL OUTLAY	15,000	0	(15,000)	100.00-	
 TOTAL SNOW REMOVAL	 93,000	 78,000	 (15,000)	 16.13-	
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BUDGET COMPARISON REPORT

AS OF: DECEMBER 31ST, 2025

101-GENERAL
STORM DRAINAGE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-43150-42200 PROF FEES/SERVICES	0	130,000	130,000	0.00	
101-43150-42500 REPAIR & MAINTENANCE	4,500	3,500	(1,000)	22.22-	
101-43150-42600 SUPPLIES & MATERIALS	10,000	10,000	0	0.00	
101-43150-42800 UTILITIES	350	500	150	42.86	
TOTAL CURRENT EXPENSES	14,850	144,000	129,150	869.70	
<u>CAPITAL OUTLAY</u>					
101-43150-43305 SANBORN-1ST TO 8TH	0	0	0	0.00	
101-43150-43306 SANBORN-8TH TO 15TH	0	0	0	0.00	
101-43150-43307 3RD & MAIN	20,000	0	(20,000)	100.00-	
101-43150-43309 LAKE LOTS	50,000	0	(50,000)	100.00-	
101-43150-43316 EAST CENTRAL DRAINAGE	0	0	0	0.00	
101-43150-43317 LIVESAY UTILITY IMPROVEMENTS	100,000	0	(100,000)	100.00-	
101-43150-43319 SPRUCE RR CROSSING	0	0	0	0.00	
101-43150-43320 DAVISON ST-6TH -7TH	0	0	0	0.00	
101-43150-43321 10TH-LAWLER TO CAPITAL	0	0	0	0.00	
101-43150-43322 ROWLEY 2ND-5TH AVE-STORM	0	0	0	0.00	
101-43150-43324 CABELA POND VALVE OPERATION	0	0	0	0.00	
101-43150-43325 5TH & 9TH PROJECT	0	0	0	0.00	
101-43150-43326 PHEASANT STREET-DETENTION POND	0	0	0	0.00	
101-43150-43327 LOMA LINDA AREA TILE	0	0	0	0.00	
101-43150-43328 KIBBEE DITCH	0	0	0	0.00	
101-43150-43329 DRY RUN CREEK CULVERTS	0	0	0	0.00	
101-43150-43330 5TH AVE-BURR TO FOSTER	1,150,000	0	(1,150,000)	100.00-	
101-43150-43331 6TH AVE-LAWLER TO BURR	275,000	0	(275,000)	100.00-	
101-43150-43333 ICE ARENA PARKING LOT	0	102,000	102,000	0.00	
101-43150-43334 N OHLMAN-23RD TO KEMPER	0	1,490,000	1,490,000	0.00	
101-43150-43335 13TH-WISCONSIN TO BYPASS	0	1,110,000	1,110,000	0.00	
101-43150-43336 ANDERSON/WILLIAMS IMPROV	0	1,600,000	1,600,000	0.00	
101-43150-43343 2ND, 4TH, & RAILROAD	425,034	0	(425,034)	100.00-	
101-43150-43350 FEMA ACQUISITIONS	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	2,020,034	4,302,000	2,281,966	112.97	
TOTAL STORM DRAINAGE	2,034,884	4,446,000	2,411,116	118.49	
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101-GENERAL
CEMETERY

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-43700-41100 SALARIES	149,717	157,305	7,588	5.07	
101-43700-41110 OVERTIME	1,250	1,250	0	0.00	
101-43700-41120 PART-TIME	30,308	30,308	0	0.00	
101-43700-41200 SOCIAL SECURITY/MEDICARE	13,868	14,448	580	4.18	
101-43700-41300 RETIREMENT	9,058	9,513	455	5.02	
101-43700-41500 GROUP INSURANCE	57,389	55,785	(1,604)	2.79-	
101-43700-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	261,590	268,609	7,019	2.68	
<u>CURRENT EXPENSES</u>					
101-43700-42200 PROFESSIONAL FEES/SERVICES	22,000	2,000	(20,000)	90.91-	
101-43700-42500 REPAIR & MAINTENANCE	3,000	3,910	910	30.33	
101-43700-42510 HEADSTONE REPAIR & MAINTENANCE	1,000	1,000	0	0.00	
101-43700-42600 SUPPLIES & MATERIALS	16,000	17,000	1,000	6.25	
101-43700-42602 CHEMICALS	8,500	8,200	(300)	3.53-	
101-43700-42603 WEED EATERS SUPPLIES	1,500	1,500	0	0.00	
101-43700-42604 TREES, SOD & SEED	2,000	2,000	0	0.00	
101-43700-42610 GAS & FUEL	10,000	9,000	(1,000)	10.00-	
101-43700-42650 UNIFORMS	500	500	0	0.00	
101-43700-42690 CHANGE IN INVENTORY	0	0	0	0.00	
101-43700-42700 TRAVEL, CONF. & DUES	500	500	0	0.00	
101-43700-42800 UTILITIES	5,500	5,500	0	0.00	
101-43700-42830 UTILITIES-WATER/SEWER	2,000	2,200	200	10.00	
101-43700-42950 CREDIT CARD FEES	0	0	0	0.00	
101-43700-42999 REFUND OF FEES	1,200	1,300	100	8.33	
TOTAL CURRENT EXPENSES	73,700	54,610	(19,090)	25.90-	
<u>CAPITAL OUTLAY</u>					
101-43700-43200 BUILDINGS	27,000	9,000	(18,000)	66.67-	
101-43700-43300 IMPROVEMENTS	19,000	55,000	36,000	189.47	
101-43700-43400 MACHINERY & EQUIPMENT	31,950	81,600	49,650	155.40	
TOTAL CAPITAL OUTLAY	77,950	145,600	67,650	86.79	
TOTAL CEMETERY	413,240	468,819	55,579	13.45	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
HEALTH & WELFARE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-44110-42930 LIFEQUEST	0	0	0	0.00	
101-44110-42940 DAKOTA COUNSELING	13,000	9,100	(3,900)	30.00-	
101-44110-42950 SAFE PLACE OF EASTERN SD	20,000	14,000	(6,000)	30.00-	
101-44110-42990 MITCHELL ADVISORY COUNCIL	0	0	0	0.00	
TOTAL CURRENT EXPENSES	33,000	23,100	(9,900)	30.00-	
 <u>CAPITAL OUTLAY</u>					
101-44110-43300 BUILDING DEMOLITION	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
 TOTAL HEALTH & WELFARE	 33,000	 23,100	 (9,900)	 30.00-	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
ANIMAL CONTROL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-44120-41100 SALARIES	0	0	0	0.00	_____
101-44120-41110 OVERTIME	0	0	0	0.00	_____
101-44120-41120 PART-TIME	0	0	0	0.00	_____
101-44120-41200 SOCIAL SECURITY/MEDICARE	0	0	0	0.00	_____
101-44120-41300 RETIREMENT	0	0	0	0.00	_____
101-44120-41500 GROUP INSURANCE	0	0	0	0.00	_____
101-44120-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL SALARIES	0	0	0	0.00	
<u>CURRENT EXPENSES</u>					
101-44120-42500 REPAIRS	0	2,000	2,000	0.00	_____
101-44120-42600 SUPPLIES	100	100	0	0.00	_____
101-44120-42610 GAS OIL TIRES	1,200	0	(1,200)	100.00-	_____
101-44120-42640 UNIFORMS	450	0	(450)	100.00-	_____
101-44120-42700 TRAVEL, CONF, & DUES	600	600	0	0.00	_____
101-44120-42800 UTILITIES-POUND	2,400	3,000	600	25.00	_____
101-44120-42900 IMPOUNDING DOGS	<u>15,300</u>	<u>15,300</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	20,050	21,000	950	4.74	
<u>CAPITAL OUTLAY</u>					
101-44120-43400 MACHINERY AND EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL ANIMAL CONTROL	20,050	21,000	950	4.74	
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101-GENERAL
CULTURE & RECREATION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-45000-42904 MUNICIPAL BAND	11,500	14,500	3,000	26.09	_____
101-45000-42905 EXCHANGE CL FIREWORKS DISPLAY	10,000	13,000	3,000	30.00	_____
101-45000-42906 MITCH AREA HISTORICAL SOCIETY	25,000	0	(25,000)	100.00-	_____
101-45000-42908 MIT PREHISTORIC IND VILLAGE	19,000	13,300	(5,700)	30.00-	_____
101-45000-42909 SENIOR CITIZENS	0	0	0	0.00	_____
101-45000-42910 AREA COMMUNITY THEATRE	42,500	29,750	(12,750)	30.00-	_____
101-45000-42911 MAC-MITCHELL AQUATIC CLUB	0	0	0	0.00	_____
101-45000-42925 CASA	<u>5,000</u>	<u>3,500</u>	<u>(1,500)</u>	<u>30.00-</u>	_____
TOTAL CURRENT EXPENSES	113,000	74,050	(38,950)	34.47-	_____
TOTAL CULTURE & RECREATION	113,000	74,050	(38,950)	34.47-	_____
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
LIBRARY

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
101-45500-41100 SALARIES	475,318	434,261	(41,057)	8.64-	
101-45500-41110 OVERTIME	0	250	250	0.00	
101-45500-41120 PART-TIME	45,250	42,500	(2,750)	6.08-	
101-45500-41200 SOCIAL SECURITY/MEDICARE	39,804	36,491	(3,313)	8.32-	
101-45500-41300 RETIREMENT	28,519	26,071	(2,448)	8.58-	
101-45500-41500 GROUP INSURANCE	130,960	114,646	(16,314)	12.46-	
101-45500-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	719,851	654,219	(65,632)	9.12-	
<u>CURRENT EXPENSES</u>					
101-45500-42200 PROFESSIONAL SERVICES	325	325	0	0.00	
101-45500-42300 LEGAL PUBLICATIONS	0	0	0	0.00	
101-45500-42310 NEWSPAPERS	0	0	0	0.00	
101-45500-42500 REPAIR & MAINTENANCE	7,500	4,500	(3,000)	40.00-	
101-45500-42600 SUPPLIES & MATERIALS	12,000	11,500	(500)	4.17-	
101-45500-42661 POSTAGE	1,600	2,000	400	25.00	
101-45500-42690 MINITEX FEES	5,800	5,965	165	2.84	
101-45500-42691 DATABASE SYS UPDATE	1,900	2,000	100	5.26	
101-45500-42692 PERIODICALS	5,250	4,500	(750)	14.29-	
101-45500-42693 E-BOOKS/AUDIO BOOKS	19,350	20,350	1,000	5.17	
101-45500-42700 TRAVEL, CONF & DUES	1,350	1,350	0	0.00	
101-45500-42800 UTILITIES	43,375	47,460	4,085	9.42	
101-45500-42830 UTILITIES-WATER/SEWER	2,100	3,100	1,000	47.62	
101-45500-42902 COMPUTER SOFTWARE	1,950	2,120	170	8.72	
101-45500-42903 LIBRARY PROGRAMMING	0	0	0	0.00	
101-45500-42904 COMPUTER EQUIPMENT	1,000	0	(1,000)	100.00-	
101-45500-42920 WORKSTUDY	0	0	0	0.00	
101-45500-42930 ATRIUM	3,500	3,550	50	1.43	
TOTAL CURRENT EXPENSES	107,000	108,720	1,720	1.61	
<u>CAPITAL OUTLAY</u>					
101-45500-43300 BUILDING	15,000	0	(15,000)	100.00-	
101-45500-43400 FURNITURE & EQUIPMENT	35,000	0	(35,000)	100.00-	
101-45500-43420 BOOKS	47,000	47,000	0	0.00	
101-45500-43421 AUDIO-VISUAL	4,000	3,000	(1,000)	25.00-	
101-45500-43440 COMPUTER HARDWARE	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	101,000	50,000	(51,000)	50.50-	
TOTAL LIBRARY	927,851	812,939	(114,912)	12.38-	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
ECONOMIC DEVELOPMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
101-46500-42720 SD SMALL BUSINESS DEV. CENTER	0	0	0	0.00	
101-46500-42900 MITCHELL AREA DEVELOPMENT	182,000	127,400	(54,600)	30.00-	
101-46500-42905 MADC-LOOPING GRANT	0	0	0	0.00	
101-46500-42911 REGIONAL ECON DEVELOPMENT	25,000	17,500	(7,500)	30.00-	
101-46500-42915 MADC/REGIONAL WORKFORCE	0	0	0	0.00	
101-46500-42917 MAHI	50,000	0	(50,000)	100.00-	
101-46500-42918 MITCHELL MAIN ST & BEYOND	<u>45,000</u>	<u>31,500</u>	<u>(13,500)</u>	<u>30.00-</u>	
TOTAL CURRENT EXPENSES	302,000	176,400	(125,600)	41.59-	
 <u>CAPITAL OUTLAY</u>					
101-46500-43100 PROPERTY ACQUISITION	<u>1,000,000</u>	<u>0</u>	<u>(1,000,000)</u>	<u>100.00-</u>	
TOTAL CAPITAL OUTLAY	1,000,000	0	(1,000,000)	100.00-	
 TOTAL ECONOMIC DEVELOPMENT	 1,302,000	 176,400	 (1,125,600)	 86.45-	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
GENERAL LONG TERM DEBT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>DEBT SERVICE</u>					
101-47000-23704 2017 REFUND/B-Y REV BOND PRIN	0	0	0	0.00	
101-47000-23706 2012 COMM PROJECTS-PRIN	710,000	735,000	25,000	3.52	
101-47000-23711 2017 REFUND/B-Y REV BOND INT	0	0	0	0.00	
101-47000-23713 2012 COMM PROJECT BOND-INT	138,500	117,200	(21,300)	15.38-	
TOTAL DEBT SERVICE	848,500	852,200	3,700	0.44	
TOTAL GENERAL LONG TERM DEBT	848,500	852,200	3,700	0.44	
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*** TOTAL EXPENDITURES ***	24,590,529	26,776,540	2,186,011	8.89	
** REVENUE OVER(UNDER) EXPENDITURES **	(1,145,546)	(1,168,590)	(23,044)	2.01	
<u>OTHER FINANCING SOURCES</u>					
101-3900 FROM WATER	0	0	0	0.00	
101-3901 FROM SEWER	0	0	0	0.00	
101-3902 FROM STORM SEWER	0	0	0	0.00	
101-3903 FROM SANITATION	0	0	0	0.00	
101-3904 FROM MMS&B LOAN PROGRAM	0	0	0	0.00	
101-3905 FROM ENTERTAINMENT TAX	0	0	0	0.00	
101-3906 FROM GOLF COURSE	0	0	0	0.00	
101-3907 FROM HI FUND	0	0	0	0.00	
101-39104 DAMAGE/LOSS REIMB~CAPIT ASSETS	0	0	0	0.00	
101-39124 BOND PROCEEDS	1,150,000	5,544,000	4,394,000	382.09	
101-39125 REFUNDING BONDS ISSUED/PROCEED	0	0	0	0.00	
101-39126 PREMIUM ON BONDS ISSUED	0	0	0	0.00	
101-39127 NOTE PROCEEDS	0	0	0	0.00	
101-3913 SALE OF CAPITAL ASSETS~LAND	0	0	0	0.00	
101-39131 SALE OF CAPITAL ASSETS~EQUIP	0	0	0	0.00	
101-39132 MISC SALES-SURPLUS AUCTION	0	0	0	0.00	
101-3920 RESIDUAL EQUITY TRANSFER IN	0	0	0	0.00	
TOTAL OTHER FINANCING SOURCES	1,150,000	5,544,000	4,394,000	382.09	
<u>OTHER FINANCING USES</u>					
101-49000-51101 TRANSFER OUT TO PARK	3,735,493	4,994,131	1,258,638	33.69	
101-49000-51102 TRANSFER OUT TO COMM SERV	92,787	0	(92,787)	100.00-	
101-49000-51103 TRANSFER OUT TO LAKE	4,684,100	1,492,000	(3,192,100)	68.15-	
101-49000-51104 TRANSFER OUT TO AIRPORT	341,704	704,067	362,363	106.05	
101-49000-51105 TRANSFER OUT TO CORN PALACE	618,386	0	(618,386)	100.00-	
101-49000-51106 TRANSFER OUT TO GOLF COURSE	0	0	0	0.00	
101-49000-51107 TRANSFER OUT TO HEALTH INS	0	0	0	0.00	
101-49000-51109 TRANSFER OUT TO WATER	0	0	0	0.00	
101-49000-51110 TRANS OUT TO WASTEWATER	0	0	0	0.00	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

101-GENERAL
GENERAL LONG TERM DEBT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
101-49000-51112 TRANSFER OUT TO BID #4	0	0	0	0.00	
101-49000-51114 TRANSFER OUT TO E-911	200,000	134,805	(65,195)	32.60-	
101-49000-51115 TRANSFER OUT TO CAMPGROUND	0	0	0	0.00	
101-49000-51119 TRANS OUT TO IND POOL	0	0	0	0.00	
101-49000-51120 TRANSFER OUT TO EMS	800,407	800,407	0	0.00	
101-49000-51200 DISCOUNT ON BOND ISSUED	0	0	0	0.00	
101-49000-51300 COST OF BOND ISSUANCE	0	0	0	0.00	
101-49000-51400 REFUNDING BOND PAYMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL ????	10,472,877	8,125,410	(2,347,467)	22.41-	
REVENUES & OTHER SOURCES OVER					
(UNDER) EXPENDITURES & OTHER (USES)	(10,468,423)	(3,750,000)	6,718,423	64.18-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

201-PARK FUND

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
201-33105 FEMA CFDA #97.036	0	0	0	0.00	
201-33115 HOMELAND SECURITY-CFDA #97.067	0	0	0	0.00	
201-33120 LWCF GRANT-CFDA #	98,500	467,313	368,813	374.43	
201-33410 STATE OF SD-DOH (PREV&HEALTH)	40,000	32,500	(7,500)	18.75-	
201-33931 STATE OF SD-DISASTER ASSIST	0	0	0	0.00	
201-33932 STATE OF SD-DOH (WEST NILE)	14,000	0	(14,000)	100.00-	
TOTAL INTERGOVERNMENTAL REV	152,500	499,813	347,313	227.75	
<u>CHARGES-GOODS & SERVICES</u>					
201-34602 SWIMMING POOL	107,833	115,000	7,167	6.65	
201-34603 RECREATION CENTER	562,100	665,400	103,300	18.38	
201-34604 SWIM POOL-OTHER SALES	37,461	27,000	(10,461)	27.93-	
201-34605 REC CENTER-POOL	23,000	35,000	12,000	52.17	
201-3462 CAPITAL IMPROVEMENT FEE	6,630	9,550	2,920	44.04	
201-34622 MISC NON-TAXABLE FUNDS	0	0	0	0.00	
201-3463 PLAYGROUNDS & ATHLETICS	73,300	46,000	(27,300)	37.24-	
201-34631 ADVERTISING REVENUE	0	0	0	0.00	
201-346369REFUNDS AND REIMBURSEMENTS	6,249	5,000	(1,249)	19.99-	
201-3464 PARKS AND BOULEVARDS	25,000	39,000	14,000	56.00	
201-3467 CADWELL SPORTS COMPLEX	50,400	54,800	4,400	8.73	
201-3468 CADWELL CONCESSIONS	55,000	48,000	(7,000)	12.73-	
201-34690 ICE ARENA	120,000	130,000	10,000	8.33	
TOTAL CHARGES-GOODS & SERVICES	1,066,973	1,174,750	107,777	10.10	
<u>MISCELLANEOUS REVENUE</u>					
201-362 RENTALS-CAMP ARROYA	0	0	0	0.00	
201-3622 RENTALS	0	0	0	0.00	
201-3666 SDDOT-DRY RUN	0	0	0	0.00	
201-367 P&A-CONTRIB FR/PRIVATE SOURCE	0	0	0	0.00	
201-3671 PARK-CONTRIB FR/PRIVATE SOURCE	0	0	0	0.00	
201-3672 REC-CONTRIB FROM PRIVATE SOURC	0	0	0	0.00	
201-3673 CONT FR/PRIV SOURCE-UN WAY	3,000	3,000	0	0.00	
201-3674 CONTR PRIV SRC-SANFORD	15,000	10,000	(5,000)	33.33-	
201-3675 CONTR PRIV SRC-CADWELL	0	0	0	0.00	
201-3676 CITY CONTRIBUTION	9,000	9,000	0	0.00	
201-3692 CREDIT CARD FEES	(12,200)	0	12,200	100.00-	
201-3698 HAYLAND LEASE	1,732	1,732	0	0.00	
TOTAL MISCELLANEOUS REVENUE	16,532	23,732	7,200	43.55	
*** TOTAL REVENUE ***	1,236,005	1,698,295	462,290	37.40	

201-PARK FUND
RECREATION & AQUATICS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
201-45110-41100 SALARIES	179,378	170,912	(8,466)	4.72-	
201-45110-41110 OVERTIME	1,000	1,000	0	0.00	
201-45110-41120 PART TIME-REC	35,671	120,613	84,942	238.13	
201-45110-41125 PART TIME-AQUATICS	150,862	40,745	(110,117)	72.99-	
201-45110-41200 SOCIAL SECURITY/MEDICARE	28,069	25,801	(2,268)	8.08-	
201-45110-41300 RETIREMENT	10,823	10,375	(448)	4.14-	
201-45110-41500 GROUP INSURANCE	47,597	65,571	17,974	37.76	
201-45110-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	453,400	435,017	(18,383)	4.05-	
<u>CURRENT EXPENSES</u>					
201-45110-42200 PROFESSIONAL FEES & SERVICES	2,600	1,850	(750)	28.85-	
201-45110-42250 PROGRAMMING SERVICES	16,000	16,000	0	0.00	
201-45110-42300 PUBLISHING	4,500	4,000	(500)	11.11-	
201-45110-42350 PUBLISHING-AQUATICS	500	500	0	0.00	
201-45110-42500 REPAIR & MAINTENANCE	9,000	0	(9,000)	100.00-	
201-45110-42550 REPAIR & MAINT-AQUATICS	0	6,000	6,000	0.00	
201-45110-42600 SUPPLIES & MATERIALS	10,000	10,000	0	0.00	
201-45110-42601 CONCESSION SUPPLIES	25,000	25,000	0	0.00	
201-45110-42602 POOL CHEMICALS	45,000	46,000	1,000	2.22	
201-45110-42605 SUPPLIES & MAT-AQUATICS	6,750	7,750	1,000	14.81	
201-45110-42610 GAS & FUEL	0	0	0	0.00	
201-45110-42650 UNIFORMS	500	500	0	0.00	
201-45110-42693 COMPUTER SOFTWARE	4,000	3,700	(300)	7.50-	
201-45110-42695 COMP SOFTWARE-AQUATICS	4,000	3,700	(300)	7.50-	
201-45110-42700 TRAVEL, CONF. & DUES	0	0	0	0.00	
201-45110-42750 TRAVEL, CONF, DUES-AQUATIC CEN	0	500	500	0.00	
201-45110-42800 UTILITIES	400	600	200	50.00	
201-45110-42850 UTILITIES-AQUATICS	84,000	92,000	8,000	9.52	
201-45110-42950 CREDIT CARD FEES	0	12,421	12,421	0.00	
201-45110-42999 REFUND OF FEES	500	500	0	0.00	
TOTAL CURRENT EXPENSES	212,750	231,021	18,271	8.59	
<u>CAPITAL OUTLAY</u>					
201-45110-43200 CAPITAL BUILDINGS	0	0	0	0.00	
201-45110-43300 CAPITAL IMPROVEMENTS - OTHER	0	34,000	34,000	0.00	
201-45110-43400 CAPITAL EQUIPMENT	0	13,000	13,000	0.00	
201-45110-43410 COMPUTER HARDWARE	0	0	0	0.00	
201-45110-43421 VEHICLE	0	0	0	0.00	
201-45110-43460 POOL EQUIPMENT	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	0	47,000	47,000	0.00	
TOTAL RECREATION & AQUATICS	666,150	713,038	46,888	7.04	
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201-PARK FUND
RECREATION CENTER

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
201-45140-41100 SALARIES	322,518	285,774	(36,744)	11.39-	
201-45140-41110 OVERTIME	250	1,000	750	300.00	
201-45140-41120 PART-TIME	230,983	228,065	(2,918)	1.26-	
201-45140-41200 SOCIAL SECURITY/MEDICARE	42,362	39,328	(3,034)	7.16-	
201-45140-41300 RETIREMENT	21,366	19,161	(2,205)	10.32-	
201-45140-41500 GROUP INSURANCE	109,498	105,099	(4,399)	4.02-	
201-45140-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL SALARIES	726,977	678,427	(48,550)	6.68-	
<u>CURRENT EXPENSES</u>					
201-45140-42200 PROFESSIONAL SERVICES	0	0	0	0.00	
201-45140-42210 CONTRACT LABOR	0	0	0	0.00	
201-45140-42250 PROGRAMMING SERVICES	0	0	0	0.00	
201-45140-42300 PUBLISHING	46,500	46,500	0	0.00	
201-45140-42400 LEASE-EXERCISE EQUIPMENT	0	0	0	0.00	
201-45140-42500 REPAIR & MAINTENANCE	34,000	37,450	3,450	10.15	
201-45140-42510 REC CENTER ROOFING	0	0	0	0.00	
201-45140-42600 SUPPLIES & MATERIALS	35,027	41,500	6,473	18.48	
201-45140-42601 CONCESSION SUPPLIES	15,000	12,000	(3,000)	20.00-	
201-45140-42602 CHEMICALS	18,000	19,000	1,000	5.56	
201-45140-42610 GAS & FUEL	0	0	0	0.00	
201-45140-42650 UNIFORMS	1,250	1,250	0	0.00	
201-45140-42700 TRAVEL, CONF & DUES	1,500	1,750	250	16.67	
201-45140-42800 UTILITIES	159,440	184,921	25,481	15.98	
201-45140-42920 SOFTWARE	4,000	5,000	1,000	25.00	
201-45140-42950 CREDIT CARD FEES	0	2,300	2,300	0.00	
201-45140-42999 REFUNDS	<u>1,500</u>	<u>500</u>	<u>(1,000)</u>	<u>66.67-</u>	
TOTAL CURRENT EXPENSES	316,217	352,171	35,954	11.37	
<u>CAPITAL OUTLAY</u>					
201-45140-43200 CAPITAL BUILDINGS	0	0	0	0.00	
201-45140-43300 CAPITAL IMPROVEMENTS - OTHER	26,048	33,000	6,952	26.69	
201-45140-43400 CAPITAL EQUIPMENT	100,000	98,000	(2,000)	2.00-	
201-45140-43440 COMPUTER HARDWARE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	126,048	131,000	4,952	3.93	
TOTAL RECREATION CENTER	1,169,242	1,161,598	(7,644)	0.65-	
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201-PARK FUND
SPORTS COMPLEXES

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
201-45160-41100 SALARIES	255,629	298,949	43,320	16.95	_____
201-45160-41110 OVERTIME	4,000	4,000	0	0.00	_____
201-45160-41120 PART-TIME	120,778	120,778	0	0.00	_____
201-45160-41200 SOCIAL SECURITY/MEDICARE	29,101	32,416	3,315	11.39	_____
201-45160-41300 RETIREMENT	15,578	18,177	2,599	16.68	_____
201-45160-41500 GROUP INSURANCE	72,771	78,933	6,162	8.47	_____
201-45160-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL SALARIES	497,857	553,253	55,396	11.13	
<u>CURRENT EXPENSES</u>					
201-45160-42200 PROFESSIONAL SERVICES	201,200	1,600	(199,600)	99.20-	_____
201-45160-42500 REPAIR & MAINTENANCE	98,284	63,500	(34,784)	35.39-	_____
201-45160-42600 SUPPLIES & MATERIALS	68,129	49,400	(18,729)	27.49-	_____
201-45160-42602 CHEMICALS	22,000	22,000	0	0.00	_____
201-45160-42603 SMALL EQUIPMENT	3,000	2,000	(1,000)	33.33-	_____
201-45160-42610 GAS & FUEL	15,000	15,000	0	0.00	_____
201-45160-42650 UNIFORMS	1,400	1,650	250	17.86	_____
201-45160-42700 TRAVEL, CONF & DUES	900	900	0	0.00	_____
201-45160-42800 UTILITIES	156,420	162,320	5,900	3.77	_____
201-45160-42950 CREDIT CARD FEES	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	566,333	319,370	(246,963)	43.61-	
<u>CAPITAL OUTLAY</u>					
201-45160-43200 CAPITAL BUILDINGS	0	0	0	0.00	_____
201-45160-43300 CAPITAL IMPROVEMENTS - OTHER	476,287	1,267,000	790,713	166.02	_____
201-45160-43310 CAPITAL IMPROV-CADWELL BUST	0	0	0	0.00	_____
201-45160-43320 CAPITAL IMPROV-PRESS BOX	13,242	45,000	31,758	239.83	_____
201-45160-43340 CAPITAL IMPROV-LIGHT POLE REPL	0	100,000	100,000	0.00	_____
201-45160-43400 CAPITAL EQUIPMENT	<u>0</u>	<u>8,500</u>	<u>8,500</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	489,529	1,420,500	930,971	190.18	
TOTAL SPORTS COMPLEXES	1,553,719	2,293,123	739,404	47.59	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

201-PARK FUND
CADWELL CONCESSIONS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
201-45165-41110 OVERTIME	0	0	0	0.00	_____
201-45165-41120 PART-TIME	13,284	14,272	988	7.44	_____
201-45165-41200 SOCIAL SECURITY/MEDICARE	<u>1,016</u>	<u>1,092</u>	<u>76</u>	<u>7.48</u>	_____
TOTAL SALARIES	14,300	15,364	1,064	7.44	_____
<u>CURRENT EXPENSES</u>					
201-45165-42500 REPAIR & MAINTENANCE	1,000	1,000	0	0.00	_____
201-45165-42600 SUPPLIES	1,000	1,000	0	0.00	_____
201-45165-42610 COST OF GOODS SOLD	33,000	20,000	(13,000)	39.39-	_____
201-45165-42660 MINOR EQUIPMENT	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	35,500	22,500	(13,000)	36.62-	_____
<u>CAPITAL OUTLAY</u>					
201-45165-43300 CAPITAL IMPROVEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	0	0	0	0.00	_____
TOTAL CADWELL CONCESSIONS	49,800	37,864	(11,936)	23.97-	_____
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201-PARK FUND
PARKS

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
201-45210-41100 SALARIES	369,746	408,724	38,978	10.54	
201-45210-41110 OVERTIME	4,000	3,000	(1,000)	25.00-	
201-45210-41120 PART-TIME	143,404	118,584	(24,820)	17.31-	
201-45210-41200 SOCIAL SECURITY/MEDICARE	39,562	40,568	1,006	2.54	
201-45210-41300 RETIREMENT	22,425	24,763	2,338	10.43	
201-45210-41500 GROUP INSURANCE	161,060	142,316	(18,744)	11.64-	
201-45210-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	740,197	737,955	(2,242)	0.30-	
<u>CURRENT EXPENSES</u>					
201-45210-42200 PROFESSIONAL SERVICES	65,000	0	(65,000)	100.00-	
201-45210-42300 PUBLISHING	0	0	0	0.00	
201-45210-42500 REPAIR & MAINTENANCE	88,080	62,500	(25,580)	29.04-	
201-45210-42520 VANDAL RESTITUTION REPAIR	0	0	0	0.00	
201-45210-42550 TESTING-LAKE MITCHELL	0	0	0	0.00	
201-45210-42600 SUPPLIES & MATERIALS	96,852	72,100	(24,752)	25.56-	
201-45210-42602 CHEMICALS	6,000	6,000	0	0.00	
201-45210-42604 TREES	3,000	63,000	60,000	2,000.00	
201-45210-42605 COMMUNITY CHRISTMAS LIGHTS	0	0	0	0.00	
201-45210-42610 GAS & FUEL	33,000	34,000	1,000	3.03	
201-45210-42650 UNIFORMS	2,100	2,100	0	0.00	
201-45210-42660 SMALL EQUIPMENT	2,500	2,000	(500)	20.00-	
201-45210-42690 CHANGE IN INVENTORY	0	0	0	0.00	
201-45210-42700 TRAVEL, CONF. & DUES	1,800	1,800	0	0.00	
201-45210-42800 UTILITIES	79,200	79,200	0	0.00	
201-45210-42850 UTILITIES-VETERAN'S PARK	5,625	6,500	875	15.56	
201-45210-42900 MOSQUITO PROGRAM	14,000	16,000	2,000	14.29	
201-45210-42901 MSHA WEED SPRAYING	0	0	0	0.00	
201-45210-42902 FIREWORKS CLEANUP	1,500	1,500	0	0.00	
201-45210-42931 SALES TAX	0	0	0	0.00	
TOTAL CURRENT EXPENSES	398,657	346,700	(51,957)	13.03-	
<u>CAPITAL OUTLAY</u>					
201-45210-43200 CAPITAL BUILDINGS	26,000	48,000	22,000	84.62	
201-45210-43300 CAPITAL IMPROVEMENTS - OTHER	831,000	1,015,813	184,813	22.24	
201-45210-43309 LAKE MITCHELL DEVELOPMENT	0	0	0	0.00	
201-45210-43400 CAPITAL EQUIPMENT	235,000	23,500	(211,500)	90.00-	
201-45210-43430 MOSQUITO PROGRAM CAPITAL EQUIP	0	0	0	0.00	
201-45210-43440 COMPUTER HARDWARE	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	1,092,000	1,087,313	(4,687)	0.43-	
TOTAL PARKS	2,230,854	2,171,968	(58,886)	2.64-	
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201-PARK FUND
SUPERVISION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
TOTAL OTHER FINANCING SOURCES	3,735,493	4,994,131	1,258,638	33.69	
OTHER FINANCING USES					
201-49000-51100 TRAN OUT TO	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL ????	0	0	0	0.00	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(1,040,093)	0	1,040,093	100.00-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
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203-LAKE MITCHELL

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
203-33101 NAWCA GRANT	0	0	0	0.00	
203-33102 DUCKS UNLIMITED GRANT	0	0	0	0.00	
203-33103 EDA GRANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0.00	
 <u>CHARGES-GOODS & SERVICES</u>					
203-34602 LAKE MITCHELL WATER USE FEES	150,000	0	(150,000)	100.00-	
203-34691 FIRESTEEL CREEK RAM PROGRAM	0	0	0	0.00	
203-34692 CROPLAND LEASE	<u>15,571</u>	<u>15,571</u>	<u>0</u>	<u>0.00</u>	
TOTAL CHARGES-GOODS & SERVICES	165,571	15,571	(150,000)	90.60-	
 <u>MISCELLANEOUS REVENUE</u>					
203-367 CONTRIBUTIONS FROM PRIV SOURCE	0	20,000	20,000	0.00	
203-369 REFUNDS & REIMBURSEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL MISCELLANEOUS REVENUE	0	20,000	20,000	0.00	
*** TOTAL REVENUE ***	165,571	35,571	(130,000)	78.52-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
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203-LAKE MITCHELL
LAKE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
203-45220-42100 INSURANCE	0	0	0	0.00	_____
203-45220-42200 PROFESSIONAL SERVICES	0	0	0	0.00	_____
203-45220-42300 PUBLISHING	0	0	0	0.00	_____
203-45220-42500 REPAIRS & MAINTENANCE	0	5,000	5,000	0.00	_____
203-45220-42550 TESTING	6,400	6,400	0	0.00	_____
203-45220-42600 SUPPLIES	0	0	0	0.00	_____
203-45220-42800 UTILITIES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	6,400	11,400	5,000	78.13	
<u>CAPITAL OUTLAY</u>					
203-45220-43100 LAND	0	0	0	0.00	_____
203-45220-43200 BUILDINGS	0	0	0	0.00	_____
203-45220-43300 LAKE IMPROVEMENTS	27,110,360	0	(27,110,360)	100.00-	_____
203-45220-43310 WATERSHED IMPROVEMENTS	100,000	0	(100,000)	100.00-	_____
203-45220-43400 EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	27,210,360	0	(27,210,360)	100.00-	
TOTAL LAKE	27,216,760	11,400	(27,205,360)	99.96-	
	=====	=====	=====	=====	=====

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

203-LAKE MITCHELL
DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>DEBT SERVICE</u>					
203-47000-44100 LAKE PROPERTY-PRIN	190,000	195,000	5,000	2.63	
203-47000-44200 LAKE PROPERTY-INT	<u>104,500</u>	<u>97,000</u>	<u>(7,500)</u>	<u>7.18-</u>	
TOTAL DEBT SERVICE	294,500	292,000	(2,500)	0.85-	
TOTAL DEBT SERVICE	294,500	292,000	(2,500)	0.85-	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	27,511,260	303,400	(27,207,860)	98.90-	
** REVENUE OVER(UNDER) EXPENDITURES **	(27,345,689)	(267,829)	27,077,860	99.02-	
<u>OTHER FINANCING SOURCES</u>					
203-3900 FROM GENERAL FUND	4,684,100	292,000	(4,392,100)	93.77-	
203-3901 FROM WATER FUND	0	0	0	0.00	
203-39103 SALE OF MUNICIPAL PROPERTY	0	0	0	0.00	
203-39124 SRF BOND PROCEEDS	<u>16,815,900</u>	<u>0</u>	<u>(16,815,900)</u>	<u>100.00-</u>	
TOTAL OTHER FINANCING SOURCES	21,500,000	292,000	(21,208,000)	98.64-	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(5,845,689)	24,171	5,869,860	100.41-	

CITY OF MITCHELL
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211-ENTERTAINMENT TAX

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>TAXES</u>					
211-31300 CONVENTION VISITORS BUREAU	0	0	0	0.00	
211-31301 MITCHELL AREA DEVELOP CORP	0	0	0	0.00	
211-31302 REGIONAL MARKETING	0	0	0	0.00	
211-31303 CORN PALACE IMPROVEMENTS	0	0	0	0.00	
211-31304 ENTERTAINMENT TAX REVENUE	<u>975,000</u>	<u>1,100,000</u>	<u>125,000</u>	<u>12.82</u>	
TOTAL TAXES	975,000	1,100,000	125,000	12.82	
 <u>MISCELLANEOUS REVENUE</u>					
211-367 CONTRIBUTIONS/DONATIONS	0	0	0	0.00	
211-369 REFUNDS & REIMBURSEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL MISCELLANEOUS REVENUE	0	0	0	0.00	
*** TOTAL REVENUE ***	975,000	1,100,000	125,000	12.82	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

211-ENTERTAINMENT TAX
ENTERTAINMENT TAX

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
211-46311-42960 CONV VISITORS BUR	262,500	183,750	(78,750)	30.00-	
211-46311-42961 MITCHELL AREA DEV	0	0	0	0.00	
211-46311-42962 REGIONAL MARKETING	0	0	0	0.00	
211-46311-42963 COMMUNITY PROJECTS	796,185	750,000	(46,185)	5.80-	
211-46311-42965 SEA LOCAL EVENTS	0	0	0	0.00	
TOTAL CURRENT EXPENSES	1,058,685	933,750	(124,935)	11.80-	
 <u>CAPITAL OUTLAY</u>					
211-46311-43100 LAND	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
 TOTAL ENTERTAINMENT TAX	 1,058,685	 933,750	 (124,935)	 11.80-	
	=====	=====	=====	=====	=====

211-ENTERTAINMENT TAX
DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>DEBT SERVICE</u>					
211-47000-23100 2003 ENT TAX REV BOND-PRIN	0	0	0	0.00	
211-47000-23200 2003 ENT TAX REV BOND-INT/FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL DEBT SERVICE	0	0	0	0.00	
 TOTAL DEBT SERVICE	 0	 0	 0	 0.00	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	1,058,685	933,750	(124,935)	11.80-	
** REVENUE OVER(UNDER) EXPENDITURES **	(83,685)	166,250	249,935	298.66-	
<u>OTHER FINANCING USES</u>					
211-49000-51100 TRANSFER OUT TO CORN PALACE	0	554,000	554,000	0.00	
211-49000-51110 TRANSFER OUT TO GENERAL FUND	<u>420,000</u>	<u>0</u>	<u>(420,000)</u>	<u>100.00-</u>	
TOTAL ????	420,000	554,000	134,000	31.90	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(503,685)	(387,750)	115,935	23.02-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
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214-E-911 EMERGENCY

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
214-33110 CORONAVIR RELIEF-CFDA #21.019	0	0	0	0.00	
214-33509 PSAP EMERG FUNDS	394,477	438,500	44,023	11.16	
214-3391 GRANT FUNDS	0	0	0	0.00	
214-33911 2004 ODP EQUIP GRANT-CFDA#97.0	0	0	0	0.00	
TOTAL INTERGOVERNMENTAL REV	394,477	438,500	44,023	11.16	
<u>CHARGES-GOODS & SERVICES</u>					
214-34299 E-911 SERVICE CONTRACTS	469,933	512,295	42,362	9.01	
TOTAL CHARGES-GOODS & SERVICES	469,933	512,295	42,362	9.01	
<u>MISCELLANEOUS REVENUE</u>					
214-360 MISC-CONFERENCE HOST FEES	0	0	0	0.00	
214-361 INTEREST EARNED	0	0	0	0.00	
214-369 REFUNDS & REIMBURSEMENTS	0	0	0	0.00	
TOTAL MISCELLANEOUS REVENUE	0	0	0	0.00	
*** TOTAL REVENUE ***	864,410	950,795	86,385	9.99	

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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

214-E-911 EMERGENCY
E-911

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
OTHER FINANCING SOURCES					
214-3900 FROM GENERAL FUND	<u>200,000</u>	<u>134,805</u>	<u>(65,195)</u>	<u>32.60-</u>	
TOTAL OTHER FINANCING SOURCES	200,000	134,805	(65,195)	32.60-	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(132,730)	0	132,730	100.00-	

218-COMMUNITY SERVICES

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
218-33100 5309 FUNDS (CFDA #20.507)	58,000	55,600	(2,400)	4.14-	
218-33101 5310 FUNDS (CFDA #20.513)	0	0	0	0.00	
218-33102 5311 FUNDS/ADMIN(CFDA #20.509)	280,206	350,255	70,049	25.00	
218-33103 5311 FUNDS/OPER(CFDA #20-509)	528,982	583,290	54,308	10.27	
218-33104 RTAP~FED GOVT (CFDA 20.5	3,000	2,660	(340)	11.33-	
218-33106 TITLE III~B/OPER (CFDA 93-044)	19,697	19,697	0	0.00	
218-33107 SR CORP GR (CFDA-	0	0	0	0.00	
218-334 TITLE 19 FUNDS	40,000	45,000	5,000	12.50	
218-3341 DOT~STATE FUNDS	80,056	77,573	(2,483)	3.10-	
218-3395 MISC GRANTS-JVCC	0	0	0	0.00	
TOTAL INTERGOVERNMENTAL REV	1,009,941	1,134,075	124,134	12.29	
<u>CHARGES-GOODS & SERVICES</u>					
218-345 CHARGES FOR SERVICES~DOT	88,000	93,000	5,000	5.68	
218-3451 CHARGES FOR SERVICES-JVCC	1,500	1,000	(500)	33.33-	
218-3452 RIDER REVENUE-BUS	168,000	143,000	(25,000)	14.88-	
218-3453 RIDER REVENUE-EXPRESS	0	0	0	0.00	
218-3454 GAMING-JVCC	7,500	8,000	500	6.67	
218-3455 SENIOR GAMES/EVENTS-JVCC	0	0	0	0.00	
218-3456 COPIES/MISC-JVCC	30	30	0	0.00	
218-346 ADVERTISING	42,000	46,000	4,000	9.52	
218-3461 ADVERTISING-JVCC	2,200	2,700	500	22.73	
218-3462 FARMERS MARKET-JVCC	0	0	0	0.00	
218-3463 MEMBERSHIP DUES-JVCC	6,600	7,700	1,100	16.67	
218-3464 RENTALS-JVCC	18,000	18,000	0	0.00	
218-3465 VENDOR SHOW RENTALS	0	0	0	0.00	
218-3466 FUNDRAISING-JVCC	10,000	7,500	(2,500)	25.00-	
218-3479 CREDIT CARD FEES	(2,000)	0	2,000	100.00-	
218-349 THRIFT STORE SALES	0	0	0	0.00	
TOTAL CHARGES-GOODS & SERVICES	341,830	326,930	(14,900)	4.36-	
<u>MISCELLANEOUS REVENUE</u>					
218-367 CONTRIB FR PRIV SOURCE	500	300	(200)	40.00-	
218-3671 CONTRIB FR PRIV SOURCE-UW	3,000	0	(3,000)	100.00-	
218-3672 CONTRIB FR PRIV SOURCE-DOT	2,000	2,000	0	0.00	
218-3673 CONTRIB PRIV SOURCE-JVCC	1,000	1,000	0	0.00	
218-3674 UNITED WAY-JVCC	7,000	7,000	0	0.00	
218-369 REFUNDS AND REIMBURSEMENTS~DOT	500	200	(300)	60.00-	
218-3691 REFUNDS & REIMBURSEMENTS-JVCC	25	25	0	0.00	
218-3692 REIMBURSEMENT FROM SANBORN CO	0	0	0	0.00	
218-3693 REIMBURSEMENT-SANIT MECHANICS	92,610	93,177	567	0.61	
TOTAL MISCELLANEOUS REVENUE	106,635	103,702	(2,933)	2.75-	
*** TOTAL REVENUE ***	1,458,406	1,564,707	106,301	7.29	

218-COMMUNITY SERVICES
MVP

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
218-45140-41100 SALARIES	0	0	0	0.00	
218-45140-41110 OVERTIME	0	0	0	0.00	
218-45140-41120 PART-TIME	0	0	0	0.00	
218-45140-41200 SOCIAL SECURITY/MEDICARE	0	0	0	0.00	
218-45140-41300 RETIREMENT	0	0	0	0.00	
218-45140-41500 GROUP INSURANCE	0	0	0	0.00	
218-45140-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	0	0	0	0.00	
<u>CURRENT EXPENSES</u>					
218-45140-42100 VOLUNTEER INSURANCE-CIMA	0	0	0	0.00	
218-45140-42120 INSURANCE	0	0	0	0.00	
218-45140-42300 PRINTING	0	0	0	0.00	
218-45140-42320 ADVERTISING	0	0	0	0.00	
218-45140-42400 RENT	0	0	0	0.00	
218-45140-42600 SUPPLIES & MATERIALS	0	0	0	0.00	
218-45140-42660 POSTAGE	0	0	0	0.00	
218-45140-42700 TRAVEL, CONFERENCE, TRAINING	0	0	0	0.00	
218-45140-42720 DUES	0	0	0	0.00	
218-45140-42800 UTILITIES	0	0	0	0.00	
218-45140-42830 UTILITIES-WATER/SEWER	0	0	0	0.00	
218-45140-42910 RECOGNITION	0	0	0	0.00	
218-45140-42920 VOLUNTEER TRANSPORTATION	0	0	0	0.00	
TOTAL CURRENT EXPENSES	0	0	0	0.00	
<u>CAPITAL OUTLAY</u>					
218-45140-43440 OFFICE EQUIPMENT	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL MVP	0	0	0	0.00	
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218-COMMUNITY SERVICES
PALACE TRANSIT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
218-45150-41100 SALARIES	663,480	688,774	25,294	3.81	
218-45150-41110 OVERTIME	5,500	4,000	(1,500)	27.27-	
218-45150-41120 PART-TIME	170,000	127,455	(42,545)	25.03-	
218-45150-41200 SOCIAL SECURITY/MEDICARE	76,732	62,824	(13,908)	18.13-	
218-45150-41300 RETIREMENT	40,139	41,626	1,487	3.70	
218-45150-41500 GROUP INSURANCE	230,506	204,345	(26,161)	11.35-	
218-45150-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL SALARIES	1,186,357	1,129,024	(57,333)	4.83-	
<u>CURRENT EXPENSES</u>					
218-45150-42100 VEHICLE INSURANCE	14,500	18,000	3,500	24.14	
218-45150-42110 INSURANCE	19,475	21,616	2,141	10.99	
218-45150-42231 DRUG TESTING/PHYSICALS	600	600	0	0.00	
218-45150-42300 PRINTING	0	0	0	0.00	
218-45150-42320 ADVERTISING	900	630	(270)	30.00-	
218-45150-42500 REPAIR AND MAINTENANCE	9,500	9,500	0	0.00	
218-45150-42505 REPAIRS-NONTRANSIT	0	0	0	0.00	
218-45150-42510 ACCIDENT REPAIR	0	0	0	0.00	
218-45150-42511 GARAGE REPAIR & MAINTENANCE	20,000	533	(19,467)	97.34-	
218-45150-42513 BUILDING REPAIR	0	0	0	0.00	
218-45150-42600 SUPPLIES & MATERIALS	8,800	12,063	3,263	37.08	
218-45150-42605 SUPPLIES-NONTRANSIT	0	0	0	0.00	
218-45150-42610 GAS OIL TIRES	100,000	111,000	11,000	11.00	
218-45150-42650 UNIFORMS	1,650	1,900	250	15.15	
218-45150-42660 POSTAGE	438	462	24	5.48	
218-45150-42690 CHANGE IN INVENTORY	0	0	0	0.00	
218-45150-42700 TRAVEL, CONFERENCE, TRAINING	300	200	(100)	33.33-	
218-45150-42710 TRAVEL, CONF, TRAINING-RTAP	2,660	2,360	(300)	11.28-	
218-45150-42720 DUES	770	770	0	0.00	
218-45150-42800 UTILITIES	1,565	1,565	0	0.00	
218-45150-42810 UTILITIES-GARAGE	12,722	11,722	(1,000)	7.86-	
218-45150-42830 UTILITIES-WATER/SEWER	0	0	0	0.00	
218-45150-42900 REIMBURSEMENTS	0	0	0	0.00	
218-45150-42920 COMPUTER SOFTWARE/SUPPORT	50,750	57,570	6,820	13.44	
218-45150-42950 CREDIT CARD FEES	<u>0</u>	<u>1,729</u>	<u>1,729</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	244,630	252,220	7,590	3.10	
<u>CAPITAL OUTLAY</u>					
218-45150-43410 PASSENGER BUS	0	65,385	65,385	0.00	
218-45150-43411 COMPUTER HARDWARE	0	0	0	0.00	
218-45150-43412 RADIO SYSTEM UPGRADE	0	0	0	0.00	
218-45150-43440 OFFICE EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	0	65,385	65,385	0.00	
TOTAL PALACE TRANSIT	1,430,987	1,446,629	15,642	1.09	
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218-COMMUNITY SERVICES
JVCC

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
218-45180-41100 SALARIES	25,101	26,375	1,274	5.08	
218-45180-41110 OVERTIME	0	0	0	0.00	
218-45180-41120 PART-TIME	34,508	36,953	2,445	7.09	
218-45180-41200 SOCIAL SECURITY/MEDICARE	4,560	4,845	285	6.25	
218-45180-41300 RETIREMENT	2,606	3,082	476	18.27	
218-45180-41500 GROUP INSURANCE	4,440	6,300	1,860	41.89	
TOTAL SALARIES	71,215	77,555	6,340	8.90	
<u>CURRENT EXPENSES</u>					
218-45180-42120 INSURANCE	125	100	(25)	20.00-	
218-45180-42300 PRINTING	0	0	0	0.00	
218-45180-42320 ADVERTISING	100	100	0	0.00	
218-45180-42500 REPAIR & MAINTENANCE	5,000	5,000	0	0.00	
218-45180-42600 SUPPLIES & MATERIALS	5,900	4,000	(1,900)	32.20-	
218-45180-42650 MINOR EQUIPMENT	500	5,182	4,682	936.40	
218-45180-42660 POSTAGE	1,314	1,386	72	5.48	
218-45180-42700 TRAVEL, CONFERENCE, DUES	0	0	0	0.00	
218-45180-42800 UTILITIES	32,302	29,855	(2,447)	7.58-	
218-45180-42900 FUNDRAISING	4,750	4,900	150	3.16	
TOTAL CURRENT EXPENSES	49,991	50,523	532	1.06	
<u>CAPITAL OUTLAY</u>					
218-45180-43300 BUILDING IMPROVEMENTS	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL JVCC	121,206	128,078	6,872	5.67	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***					
	1,552,193	1,574,707	22,514	1.45	
** REVENUE OVER(UNDER) EXPENDITURES **					
	(93,787)	(10,000)	83,787	89.34-	
<u>OTHER FINANCING SOURCES</u>					
218-3900 FROM GENERAL FUND	92,787	0	(92,787)	100.00-	
218-39104 DAMAGE/LOSS REIMB-CAPIT ASSETS	0	0	0	0.00	
218-39131 SALE OF CAPITAL ASSETS-EQUIP	1,000	10,000	9,000	900.00	
TOTAL OTHER FINANCING SOURCES	93,787	10,000	(83,787)	89.34-	
REVENUES & OTHER SOURCES OVER					
(UNDER) EXPENDITURES & OTHER (USES)	0	0	0	0.00	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
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219-NUTRITION

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
219-33100 FEDERAL C~1 (CFDA #93.045)	161,904	83,172	(78,732)	48.63-	
219-33101 FEDERAL C~2 (CFDA #93.045)	0	56,117	56,117	0.00	
219-33107 NISP (CFDA 93.053)	37,118	26,774	(10,344)	27.87-	
219-33110 CORONAVIR RELIEF-CFDA #21.019	0	0	0	0.00	
219-334 TITLE 19~STATE FUNDS	3,525	2,500	(1,025)	29.08-	
219-33400 STATE C~1 CONGREGATE MEALS	28,571	14,687	(13,884)	48.59-	
219-33401 STATE C~2 HOME DEL MEALS	0	9,903	9,903	0.00	
219-33407 STATE-NAPIS REIMBURSEMENT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL INTERGOVERNMENTAL REV	231,118	193,153	(37,965)	16.43-	
<u>CHARGES-GOODS & SERVICES</u>					
219-345 CHARGES FOR SERVICES-NUTR	83,904	84,010	106	0.13	
219-3451 CHARGES FOR SERVICES-EBT	20,976	17,510	(3,466)	16.52-	
219-3479 CREDIT CARD FEES	<u>(270)</u>	<u>(270)</u>	<u>0</u>	<u>0.00</u>	
TOTAL CHARGES-GOODS & SERVICES	104,610	101,250	(3,360)	3.21-	
<u>MISCELLANEOUS REVENUE</u>					
219-367 CONTRIBUTIONS FROM PRIVATE SOU	13,000	10,000	(3,000)	23.08-	
219-3671 CONTRIBUTIONS FR PRIVATE SOURC	1,000	2,000	1,000	100.00	
219-369 REFUNDS & REIMBURSEMENTS~NUTR	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL MISCELLANEOUS REVENUE	14,000	12,000	(2,000)	14.29-	
*** TOTAL REVENUE ***	349,728	306,403	(43,325)	12.39-	

219-NUTRITION
NUTRITION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
219-45140-41100 SALARIES	97,000	101,922	4,922	5.07	
219-45140-41110 OVERTIME	0	0	0	0.00	
219-45140-41120 PART-TIME	33,898	31,117	(2,781)	8.20-	
219-45140-41200 SOCIAL SECURITY/MEDICARE	10,014	10,483	469	4.68	
219-45140-41300 RETIREMENT	5,820	6,115	295	5.07	
219-45140-41500 GROUP INSURANCE	25,678	24,926	(752)	2.93-	
219-45140-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	172,410	174,563	2,153	1.25	
<u>CURRENT EXPENSES</u>					
219-45140-42100 INSURANCE	240	240	0	0.00	
219-45140-42110 VEHICLE INSURANCE	1,600	1,600	0	0.00	
219-45140-42300 PRINTING	0	0	0	0.00	
219-45140-42320 ADVERTISING	400	400	0	0.00	
219-45140-42500 REPAIR & MAINTENANCE	150	150	0	0.00	
219-45140-42530 VEHICLE MAINTENANCE	400	400	0	0.00	
219-45140-42600 SUPPLIES & MATERIALS	1,600	1,600	0	0.00	
219-45140-42605 MEAL SUPPLIES	4,000	4,000	0	0.00	
219-45140-42610 GAS, OIL, TIRES	2,500	2,500	0	0.00	
219-45140-42660 POSTAGE	146	154	8	5.48	
219-45140-42700 TRAVEL, CONFERENCE, TRAINING	150	150	0	0.00	
219-45140-42720 DUES	300	300	0	0.00	
219-45140-42800 UTILITIES	415	450	35	8.43	
219-45140-42910 CONTRACT SERVICES-SITE MANAGER	0	0	0	0.00	
219-45140-42911 CONTRACT SERVICES-MEALS	211,490	216,874	5,384	2.55	
219-45140-42912 GREEN THUMB CONTRIBUTION	0	0	0	0.00	
219-45140-42920 TRANSPORTATION	10,500	5,000	(5,500)	52.38-	
219-45140-42950 CREDIT CARD FEES	0	270	270	0.00	
TOTAL CURRENT EXPENSES	233,891	234,088	197	0.08	
<u>CAPITAL OUTLAY</u>					
219-45140-43300 BUILDING IMPROVEMENTS	0	0	0	0.00	
219-45140-43400 KITCHEN EQUIPMENT	0	0	0	0.00	
219-45140-43411 COMPUTER HARDWARE	0	0	0	0.00	
219-45140-43440 OFFICE EQUIPMENT	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL NUTRITION	406,301	408,651	2,350	0.58	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	406,301	408,651	2,350	0.58	
** REVENUE OVER(UNDER) EXPENDITURES **	(56,573)	(102,248)	(45,675)	80.74	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

219-NUTRITION
NUTRITION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
OTHER FINANCING SOURCES					
219-3900 FROM GENERAL FUND~NUTR	0	0	0	0.00	
219-39103 SALE OF CAPITAL ASSETS-EQUIP	0	0	0	0.00	
219-39104 DAMAGE/LOSS REIMB-CAP ASSETS	0	0	0	0.00	
TOTAL OTHER FINANCING SOURCES	0	0	0	0.00	
REVENUES & OTHER SOURCES OVER					
(UNDER) EXPENDITURES & OTHER (USES)	(56,573)	(102,248)	(45,675)	80.74	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

230-AIRPORT

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
230-3310 GRANT-HANGAR DESIGN	1,383,800	10,815,000	9,431,200	681.54	
230-3311 GRANT-AIP '28	0	0	0	0.00	
230-3315 GRANT-STIMULUS AIP '26	209,375	0	(209,375)	100.00-	
230-3340 GRANT-PAVEMENT MAINTENANCE	<u>190,000</u>	<u>190,000</u>	<u>0</u>	<u>0.00</u>	
TOTAL INTERGOVERNMENTAL REV	1,783,175	11,005,000	9,221,825	517.16	
<u>MISCELLANEOUS REVENUE</u>					
230-367 CONTR FROM PRIV SOURCES	0	0	0	0.00	
230-369 REFUNDS & REIMBURSEMENTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL MISCELLANEOUS REVENUE	0	0	0	0.00	
<u>CHARGES-GOODS & SERVICES</u>					
230-38502 RENTALS	158,712	173,119	14,407	9.08	
230-38521 GAS & FUEL	5,000	5,000	0	0.00	
230-38599 GATE ACCESS CARD FEES	<u>30</u>	<u>0</u>	<u>(30)</u>	<u>100.00-</u>	
TOTAL CHARGES-GOODS & SERVICES	163,742	178,119	14,377	8.78	
*** TOTAL REVENUE ***	1,946,917	11,183,119	9,236,202	474.40	

230-AIRPORT
AIRPORT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
230-43500-41100 SALARIES	80,252	95,315	15,063	18.77	
230-43500-41110 OVERTIME	2,000	0	(2,000)	100.00-	
230-43500-41120 PART-TIME	0	0	0	0.00	
230-43500-41200 SOCIAL SECURITY/MEDICARE	6,292	7,292	1,000	15.89	
230-43500-41300 RETIREMENT	4,935	6,159	1,224	24.80	
230-43500-41500 GROUP INSURANCE	13,542	13,170	(372)	2.75-	
230-43500-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL SALARIES	107,021	121,936	14,915	13.94	
<u>CURRENT EXPENSES</u>					
230-43500-42100 INSURANCE	14,500	17,000	2,500	17.24	
230-43500-42400 LEASE-TRACTOR	6,000	6,000	0	0.00	
230-43500-42500 REPAIR & MAINTENANCE	10,000	10,000	0	0.00	
230-43500-42501 AIRPORT MAINTENANCE CONTRACT	0	0	0	0.00	
230-43500-42510 PAVEMENT MAINTENANCE	200,000	200,000	0	0.00	
230-43500-42520 SNOW REMOVAL CONTRACT	85,000	45,000	(40,000)	47.06-	
230-43500-42600 SUPPLIES & MATERIALS	8,500	8,500	0	0.00	
230-43500-42605 LIGHTING MAINTENANCE	1,500	1,000	(500)	33.33-	
230-43500-42610 GAS & OIL	5,700	5,000	(700)	12.28-	
230-43500-42650 UNIFORMS	500	250	(250)	50.00-	
230-43500-42690 CHANGE IN INVENTORY	500	500	0	0.00	
230-43500-42700 TRAVEL, CONFERENCE, DUES	500	1,500	1,000	200.00	
230-43500-42800 UTILITIES	19,500	20,000	500	2.56	
230-43500-42830 UTILITIES-WATER/SEWER	<u>500</u>	<u>500</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	352,700	315,250	(37,450)	10.62-	
<u>CAPITAL OUTLAY</u>					
230-43500-43205 HANGAR	1,721,129	0	(1,721,129)	100.00-	
230-43500-43320 AIP-RECONSTRUCT RUNWAY	319,600	11,115,000	10,795,400	3,377.78	
230-43500-43330 RUNWAY ENVIRON & DESIGN	0	0	0	0.00	
230-43500-43410 LOADER	0	300,000	300,000	0.00	
230-43500-43415 UTV	0	35,000	35,000	0.00	
230-43500-43425 VIRTOWER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	2,040,729	11,450,000	9,409,271	461.07	
TOTAL AIRPORT	<u>2,500,450</u> =====	<u>11,887,186</u> =====	<u>9,386,736</u> =====	<u>375.40</u> =====	<u>=====</u>
*** TOTAL EXPENDITURES ***	2,500,450	11,887,186	9,386,736	375.40	
** REVENUE OVER(UNDER) EXPENDITURES **	(553,533)	(704,067)	(150,534)	27.20	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

230-AIRPORT
AIRPORT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER FINANCING SOURCES</u>					
230-3900 FROM GENERAL FUND	241,704	704,067	462,363	191.29	
230-39104 DAMAGE/LOSS REIMB CAP ASSETS	0	0	0	0.00	
230-39131 SALE OF CAP ASSETS	0	0	0	0.00	
TOTAL OTHER FINANCING SOURCES	241,704	704,067	462,363	191.29	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(311,829)	0	311,829	100.00-	

602-WATER

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
602-33105 FEMA CFDA #97.036	0	0	0	0.00	
602-33120 EDA GRANT	0	0	0	0.00	
602-33912 2005 ODP EQUIPMENT GRANT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0.00	
 <u>CHARGES-GOODS & SERVICES</u>					
602-371 WATER SALES-SURCHARGE	900,115	1,186,444	286,329	31.81	
602-38101 WATER SALES	6,890,000	6,968,000	78,000	1.13	
602-3812 DAVISON RURAL WATER	150	200	50	33.33	
602-38121 LAKE WATER SALES	0	0	0	0.00	
602-38122 POET WATER SALES	0	0	0	0.00	
602-38123 HOOK~UP FEE	30,000	30,000	0	0.00	
602-3813 MISC WATER SALES,METERS,TAPS	35,000	55,000	20,000	57.14	
602-381369REFUNDS AND REIMBURSEMENTS	0	0	0	0.00	
602-381370SERVICE LINE REPAIR	1,000	0	(1,000)	100.00-	
602-3819 INT EARNED~NON~OPERATING REV	100,000	0	(100,000)	100.00-	
602-38190 DELINQUENT PENALTY-2%	20,000	33,000	13,000	65.00	
602-38195 BOAT LIFT FEES	0	0	0	0.00	
602-38196 CROP LAND LEASE	0	0	0	0.00	
602-38197 FIRESTEEL CREEK RAM PROGRAM	0	0	0	0.00	
602-38199 WATER METER PENALTY	<u>9,600</u>	<u>5,000</u>	<u>(4,600)</u>	<u>47.92-</u>	
TOTAL CHARGES-GOODS & SERVICES	7,985,865	8,277,644	291,779	3.65	
*** TOTAL REVENUE ***	7,985,865	8,277,644	291,779	3.65	

602-WATER
LAKE MITCHELL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
602-43310-42100 INSURANCE	0	0	0	0.00	
602-43310-42200 PROFESSIONAL FEES	0	0	0	0.00	
602-43310-42500 REPAIR & MAINTENANCE	0	0	0	0.00	
602-43310-42550 TESTING	0	0	0	0.00	
602-43310-42800 UTILITIES	0	0	0	0.00	
602-43310-42905 LAKE MITCHELL REDEVELOPMENT	0	0	0	0.00	
602-43310-42910 SHORELINE STABILIZATION	0	0	0	0.00	
TOTAL CURRENT EXPENSES	0	0	0	0.00	
 <u>CAPITAL OUTLAY</u>					
602-43310-43100 LAND	0	0	0	0.00	
602-43310-43200 BUILDINGS	0	0	0	0.00	
602-43310-43300 IMPROVEMENTS	0	0	0	0.00	
602-43310-43400 EQUIPMENT	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
 TOTAL LAKE MITCHELL	 0	 0	 0	 0.00	
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602-WATER
WATER TREATMENT PLANT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
602-43330-41100 SALARIES	0	0	0	0.00	_____
602-43330-41110 OVERTIME	0	0	0	0.00	_____
602-43330-41200 SOCIAL SECURITY/MEDICARE	0	0	0	0.00	_____
602-43330-41300 RETIREMENT	0	0	0	0.00	_____
602-43330-41500 GROUP INSURANCE	0	0	0	0.00	_____
602-43330-41700 COMPENSATED ABSENCES	0	0	0	0.00	_____
TOTAL SALARIES	0	0	0	0.00	_____
<u>CURRENT EXPENSES</u>					
602-43330-42100 INSURANCE	34,000	40,000	6,000	17.65	_____
602-43330-42200 CO2 TANK INSPECTION	0	0	0	0.00	_____
602-43330-42210 PROFESSIONAL SERVICES	0	0	0	0.00	_____
602-43330-42235 FIRESTEEL CREEK RECLAMATION	0	0	0	0.00	_____
602-43330-42300 PUBLISHING	0	0	0	0.00	_____
602-43330-42500 REPAIR & MAINTENANCE	10,000	10,000	0	0.00	_____
602-43330-42505 CLEAR WELL REPAIRS	0	0	0	0.00	_____
602-43330-42510 BY WATERLINE REPAIRS	1,008,000	358,000	(650,000)	64.48-	_____
602-43330-42550 LAB FEES	15,000	15,000	0	0.00	_____
602-43330-42600 SUPPLIES & MATERIALS	18,000	18,000	0	0.00	_____
602-43330-42602 CHEMICALS	8,000	8,000	0	0.00	_____
602-43330-42610 GAS & FUEL	3,000	3,000	0	0.00	_____
602-43330-42620 CHEMICAL SERVICE CONTRACT	32,000	32,000	0	0.00	_____
602-43330-42650 UNIFORMS	0	0	0	0.00	_____
602-43330-42660 MINOR EQUIPMENT	500	500	0	0.00	_____
602-43330-42665 COMPUTER HARDWARE	1,500	1,500	0	0.00	_____
602-43330-42690 CHANGE IN INVENTORY	0	0	0	0.00	_____
602-43330-42693 COMPUTER SOFTWARE	0	0	0	0.00	_____
602-43330-42694 SCADA SYSTEM SOFTWARE	2,000	2,000	0	0.00	_____
602-43330-42700 TRAVEL, CONF. & DUES	1,000	1,000	0	0.00	_____
602-43330-42800 UTILITIES	200,000	200,000	0	0.00	_____
602-43330-42820 LAB	1,000	1,000	0	0.00	_____
602-43330-42830 UTILITIES-WATER/SEWER	7,000	9,500	2,500	35.71	_____
602-43330-42850 B-Y WATER CHARGES	975,000	975,000	0	0.00	_____
602-43330-42920 CONSUMER CONFIDENCE REPORT	7,000	4,000	(3,000)	42.86-	_____
TOTAL CURRENT EXPENSES	2,323,000	1,678,500	(644,500)	27.74-	_____
<u>CAPITAL OUTLAY</u>					
602-43330-43403 PICKUP	0	0	0	0.00	_____
602-43330-43406 SOLAR BEE	0	0	0	0.00	_____
602-43330-43407 4" BACKWASH METER	0	0	0	0.00	_____
602-43330-43408 B-Y INFLOW CONTROL VALVE	0	0	0	0.00	_____
602-43330-43410 SCADA UPGRADE	0	0	0	0.00	_____
602-43330-43411 SECURITY CAMERAS	0	0	0	0.00	_____
602-43330-43430 VENTILATION SYSTEM	0	0	0	0.00	_____
602-43330-43440 COMPUTER HARDWARE	0	0	0	0.00	_____
602-43330-43480 GABION REPAIR PROJECT-NPS	0	0	0	0.00	_____
TOTAL CAPITAL OUTLAY	0	0	0	0.00	_____
TOTAL WATER TREATMENT PLANT	2,323,000	1,678,500	(644,500)	27.74-	_____
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602-WATER
WATER DISTRIBUTION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
602-43340-41100 SALARIES	410,005	429,072	19,067	4.65	
602-43340-41110 OVERTIME	21,000	21,000	0	0.00	
602-43340-41120 PART-TIME	10,000	10,000	0	0.00	
602-43340-41200 SOCIAL SECURITY/MEDICARE	33,737	35,195	1,458	4.32	
602-43340-41300 RETIREMENT	25,860	27,004	1,144	4.42	
602-43340-41500 GROUP INSURANCE	137,304	147,615	10,311	7.51	
602-43340-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	637,906	669,886	31,980	5.01	
<u>CURRENT EXPENSES</u>					
602-43340-42200 LOCATES	2,000	2,000	0	0.00	
602-43340-42225 PROFESSIONAL SERVICES	355,000	258,000	(97,000)	27.32-	
602-43340-42500 REPAIR & MAINTENANCE	18,500	18,500	0	0.00	
602-43340-42510 WATER PROJ SIDEWALK/C&G REPAIR	6,000	8,000	2,000	33.33	
602-43340-42515 WATER METER REPAIR	25,000	25,000	0	0.00	
602-43340-42520 WATER TOWER REPAIRS	1,000	1,000	0	0.00	
602-43340-42522 WATER MAIN REPAIRS	20,000	20,000	0	0.00	
602-43340-42525 HYDRANT REPAIRS	20,000	30,000	10,000	50.00	
602-43340-42530 FLEXNET SUPPORT	14,000	15,000	1,000	7.14	
602-43340-42550 SERVICE LINE REPAIR	12,000	12,000	0	0.00	
602-43340-42600 SUPPLIES & MATERIALS	125,000	140,000	15,000	12.00	
602-43340-42610 GAS & FUEL	14,000	14,000	0	0.00	
602-43340-42650 UNIFORMS	1,250	1,250	0	0.00	
602-43340-42660 POSTAGE	10,000	10,000	0	0.00	
602-43340-42661 MINOR EQUIPMENT	2,000	2,000	0	0.00	
602-43340-42690 CHANGE IN INVENTORY	0	0	0	0.00	
602-43340-42693 COMPUTER SOFTWARE	0	0	0	0.00	
602-43340-42695 COMPUTER HARDWARE	0	0	0	0.00	
602-43340-42697 METER PORTAL FEE	0	12,000	12,000	0.00	
602-43340-42700 TRAVEL, CONF & DUES	10,765	13,765	3,000	27.87	
602-43340-42705 STATE DRINKING WATER FEES	6,000	6,000	0	0.00	
602-43340-42800 UTILITIES	11,000	13,000	2,000	18.18	
602-43340-42830 UTILITIES-WATER/SEWER	1,000	1,000	0	0.00	
602-43340-42900 RIPARIAN MNGMT PROGRAM	0	0	0	0.00	
602-43340-42910 BILLING OFFICE	10,700	70,000	59,300	554.21	
602-43340-42920 BAD DEBT	6,000	7,000	1,000	16.67	
602-43340-42940 CREDIT CARD FEES	0	0	0	0.00	
602-43340-42999 REFUND	150	150	0	0.00	
TOTAL CURRENT EXPENSES	671,365	679,665	8,300	1.24	

602-WATER
WATER DISTRIBUTION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CAPITAL OUTLAY</u>					
602-43340-43310 VALVE-KIMBALL & HANSON	0	0	0	0.00	
602-43340-43311 VALVE REPLACEMENT-CONTRACTED	75,000	75,000	0	0.00	
602-43340-43312 VALVE REPLACEMENT-CITY	75,000	75,000	0	0.00	
602-43340-43315 VALVE-1ST & KIMBALL	0	0	0	0.00	
602-43340-43316 REMOVE BURR WATER TOWER	0	500,000	500,000	0.00	
602-43340-43317 BURR WATER TOWER REPLACE	0	0	0	0.00	
602-43340-43318 13TH AVE LIFT STATION	0	480,000	480,000	0.00	
602-43340-43320 SANBORN-HAVENS TO 1ST	0	0	0	0.00	
602-43340-43321 SPRUCE STREET UTILITIES	0	0	0	0.00	
602-43340-43322 SANBORN-1ST TO 8TH	0	0	0	0.00	
602-43340-43323 SANBORN-8TH TO 15TH	0	0	0	0.00	
602-43340-43324 DAVISON 6TH-7TH UTILITIES	0	0	0	0.00	
602-43340-43325 EAST HAVENS WATER LOOP	0	0	0	0.00	
602-43340-43326 LIVESAY UTILITIES	0	0	0	0.00	
602-43340-43327 EDMUNDS 1ST-2ND UTILITIES	0	0	0	0.00	
602-43340-43328 NORTH HARMON UTILITIES	0	0	0	0.00	
602-43340-43329 SOUTH HARMON UTILITIES	0	0	0	0.00	
602-43340-43330 E HANSON WATER MAIN	0	0	0	0.00	
602-43340-43331 12TH-13TH LOOP-EAST OF CAPITAL	0	0	0	0.00	
602-43340-43332 WEST HARMON DRIVE LOOPING	0	0	0	0.00	
602-43340-43333 HIGHWAY 37 WATER MAIN REPLACE	1,013,372	0	(1,013,372)	100.00-	
602-43340-43334 3RD & MAIN	0	0	0	0.00	
602-43340-43335 DUFF WATER MAIN	0	0	0	0.00	
602-43340-43336 WATER MAIN 10TH-LAW TO DAVIS	0	0	0	0.00	
602-43340-43337 D&D LONG'S/MATTIE STREET	0	0	0	0.00	
602-43340-43338 2ND, 4TH, RAILROAD, & MAIN	250,000	0	(250,000)	100.00-	
602-43340-43340 SERVICE ROAD TO WATER SHOP	0	0	0	0.00	
602-43340-43341 5TH AVE-BURR TO FOSTER	1,600,000	0	(1,600,000)	100.00-	
602-43340-43342 6TH AVE-LAWLER TO BURR	600,000	0	(600,000)	100.00-	
602-43340-43343 BY WATER MAIN	600,000	0	(600,000)	100.00-	
602-43340-43345 5TH TO 9TH PROJECT	0	0	0	0.00	
602-43340-43346 EAST CENTRAL DRAINAGE	0	0	0	0.00	
602-43340-43348 WATER MAIN-ROWLEY	0	0	0	0.00	
602-43340-43349 WATER LOOP-S WISCONSIN	0	0	0	0.00	
602-43340-43350 WATER LOOP-CARL ROAD	0	0	0	0.00	
602-43340-43352 TRENCHING/SHORING	0	0	0	0.00	
602-43340-43355 ABOVE GROUND STORAGE	2,319,688	0	(2,319,688)	100.00-	
602-43340-43358 PAINT WEST WTR TOWER	0	0	0	0.00	
602-43340-43359 WEST 2ND WATER UTILITIES	0	0	0	0.00	
602-43340-43360 5TH AVENUE UTILITIES	0	0	0	0.00	
602-43340-43361 CEDAR-ROWLEY TO LAWLER	0	0	0	0.00	
602-43340-43362 GABION REPAIR	0	0	0	0.00	
602-43340-43363 NORTH ROWLEY 2ND TO 5TH	0	0	0	0.00	
602-43340-43364 VALVE EXERCISER	0	0	0	0.00	
602-43340-43365 BURR ST-HAVENS TO SPRUCE	0	0	0	0.00	
602-43340-43366 5TH ROWLEY TO MAIN	0	0	0	0.00	
602-43340-43367 INDIAN VILLAGE WATER UTIL	0	0	0	0.00	
602-43340-43368 5th AVENUE BURR TO MAIN	0	0	0	0.00	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

602-WATER
WATER DISTRIBUTION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
602-43340-43369 SHORELINE NEW W END BRIDGE/MAU	0	0	0	0.00	
602-43340-43370 N OHLMAN-23RD TO KEMPER	0	802,000	802,000	0.00	
602-43340-43371 13TH-WISCONSIN TO BYPASS	0	155,000	155,000	0.00	
602-43340-43399 DEVELOPMENT FUND	0	600,000	600,000	0.00	
602-43340-43403 COMPUTER HARDWARE	0	0	0	0.00	
602-43340-43407 OVERHEAD DOOR IN SHOP	0	0	0	0.00	
602-43340-43408 MATERIALS TRAILER	0	0	0	0.00	
602-43340-43409 WATER METERS	0	0	0	0.00	
602-43340-43414 PLOW ATTACHMENT	0	0	0	0.00	
602-43340-43417 MOWER	8,000	0	(8,000)	100.00-	
602-43340-43419 DUMP TRUCK	240,000	73,500	(166,500)	69.38-	
602-43340-43425 SERVICE VAN	0	0	0	0.00	
602-43340-43428 SHEEPSFOOT	74,500	0	(74,500)	100.00-	
602-43340-43429 PICKUP	125,000	0	(125,000)	100.00-	
602-43340-43430 BACKHOE	0	0	0	0.00	
602-43340-43431 WATER SHOP FLOOR	0	0	0	0.00	
602-43340-43432 BACKHOE HAMMER	0	0	0	0.00	
602-43340-43433 SEMI TRACTOR	0	125,000	125,000	0.00	
602-43340-43435 COMPACTOR PLATE	0	0	0	0.00	
602-43340-43440 TRIMBLE SURVEY EQUIP	0	32,500	32,500	0.00	
602-43340-43497 SOUTH TOWER MIXER	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	6,980,560	2,918,000	(4,062,560)	58.20-	
TOTAL WATER DISTRIBUTION	8,289,831	4,267,551	(4,022,280)	48.52-	
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CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

602-WATER
OTHER

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER</u>					
602-43350-21610 ACCRUED LEAVE EXPENSE	0	0	0	0.00	
602-43350-21620 PENSION EXPENSE	0	0	0	0.00	
602-43350-21630 OPEB EXPENSE	0	0	0	0.00	
602-43350-21670 DEPRECIATION EXPENSE	0	0	0	0.00	
TOTAL OTHER	0	0	0	0.00	
 TOTAL OTHER	 0	 0	 0	 0.00	
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602-WATER
DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>DEBT SERVICE</u>					
602-47000-23110 B-Y WATER SRF - PRIN	0	0	0	0.00	
602-47000-23130 GABION REPAIR NPS - PRIN	0	0	0	0.00	
602-47000-23140 WATER TOWER SRF - PRIN	90,333	93,100	2,767	3.06	
602-47000-23150 LAKE PROPERTY-PRIN	0	0	0	0.00	
602-47000-23160 DW-03 SERIES 2019-PRIN	43,195	44,200	1,005	2.33	
602-47000-23170 DW-04 SERIES 2019-PRIN	30,072	30,800	728	2.42	
602-47000-23180 DW-05 WEST WATER TOWER-PRIN	23,856	28,300	4,444	18.63	
602-47000-23185 DW-06 STORAGE TANK-PRIN	0	476,700	476,700	0.00	
602-47000-23190 DW-07 SYSTEM IMPROV-PRIN	0	35,500	35,500	0.00	
602-47000-23210 B-Y WATER SRF - INT	0	0	0	0.00	
602-47000-23230 GABION REPAIR NPS - INT	0	0	0	0.00	
602-47000-23240 WATER TOWER SRF - INT	20,603	17,900	(2,703)	13.12-	
602-47000-23250 LAKE PROPERTY-INT	0	0	0	0.00	
602-47000-23260 DW-03 SERIES 2019-INT	19,177	18,200	(977)	5.09-	
602-47000-23270 DW-04 SERIES 2019-INT	12,867	12,200	(667)	5.18-	
602-47000-23280 DW-05 WEST WATER TOWER-INT	17,278	19,600	2,322	13.44	
602-47000-23285 DW-06 STORAGE TANK-INT	746,146	353,000	(393,146)	52.69-	
602-47000-23290 DW-07 SYSTEM IMPROV-PRIN	0	142,100	142,100	0.00	
602-47000-23500 FISCAL AGENT'S FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL DEBT SERVICE	1,003,527	1,271,600	268,073	26.71	
TOTAL DEBT SERVICE	1,003,527	1,271,600	268,073	26.71	
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*** TOTAL EXPENDITURES ***					
	11,616,358	7,217,651	(4,398,707)	37.87-	
** REVENUE OVER(UNDER) EXPENDITURES **					
	(3,630,493)	1,059,993	4,690,486	129.20-	
<u>OTHER FINANCING SOURCES</u>					
602-3900 FROM GENERAL FUND	0	0	0	0.00	
602-39104 DAMAGE/LOSS REIMB-CAPIT ASSETS	0	0	0	0.00	
602-39124 BONDS ISSUED	0	0	0	0.00	
602-39125 SRF BOND PROCEEDS	1,600,000	0	(1,600,000)	100.00-	
602-39126 PREMIUMS ON BONDS ISSUED	0	0	0	0.00	
602-39131 SALE OF CAPITAL ASSETS-EQUIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL OTHER FINANCING SOURCES	1,600,000	0	(1,600,000)	100.00-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

602-WATER
DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
OTHER FINANCING USES					
602-49000-51100 TRANSFER OUT TO GENERAL FUND	0	0	0	0.00	
602-49000-51101 TRANSFER OUT TO LAKE FUND	0	0	0	0.00	
602-49000-51109 TRANSFER OUT TO SEWER	0	0	0	0.00	
602-49000-51200 DISCOUNT ON BONDS ISSUED	0	0	0	0.00	
TOTAL ????	0	0	0	0.00	
REVENUES & OTHER SOURCES OVER					
(UNDER) EXPENDITURES & OTHER (USES)	(2,030,493)	1,059,993	3,090,486	152.20-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

604-SEWER

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
604-33105 FEMA CFDA #97.036	0	0	0	0.00	
604-33109 ARPA GRANT	0	0	0	0.00	
604-33120 EDA GRANT	0	0	0	0.00	
604-334100CWFCP GRANT	0	0	0	0.00	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0.00	
<u>CHARGES-GOODS & SERVICES</u>					
604-371 SEWER SALES-SURCHARGE	1,565,788	2,240,610	674,822	43.10	
604-38301 SEWER CHARGES	3,710,000	3,170,763	(539,237)	14.53-	
604-38311 NEW STORM SEWER	0	0	0	0.00	
604-3832 MISC SEWER TAPS,DUMP,LIFT STAT	15,000	14,500	(500)	3.33-	
604-3833 HAYLAND/PASTURE LEASE	1,200	1,200	0	0.00	
604-383369REFUNDS AND REIMBURSEMENTS	0	0	0	0.00	
604-38392 INTEREST EARNED	100,000	0	(100,000)	100.00-	
604-38394 PRETREATMENT SURCHARGE/FINES	0	0	0	0.00	
604-38395 FLOW SURCHARGE	5,000	5,000	0	0.00	
604-38396 BOD SURCHARGE	37,000	28,000	(9,000)	24.32-	
604-38397 TSS SURCHARGE	10,000	10,000	0	0.00	
604-38398 MINNOW REMOVAL	6,153	6,153	0	0.00	
604-38399 ENFORCEMENT FINES	0	0	0	0.00	
TOTAL CHARGES-GOODS & SERVICES	5,450,141	5,476,226	26,085	0.48	
*** TOTAL REVENUE ***	5,450,141	5,476,226	26,085	0.48	

604-SEWER
WASTE WATER TREATMENT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
604-43200-41100 SALARIES	432,609	466,198	33,589	7.76	
604-43200-41110 OVERTIME	10,000	16,000	6,000	60.00	
604-43200-41120 PART-TIME	0	0	0	0.00	
604-43200-41200 SOCIAL SECURITY/MEDICARE	33,860	36,888	3,028	8.94	
604-43200-41300 RETIREMENT	26,557	28,932	2,375	8.94	
604-43200-41500 GROUP INSURANCE	178,543	147,768	(30,775)	17.24-	
604-43200-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	681,569	695,786	14,217	2.09	
<u>CURRENT EXPENSES</u>					
604-43200-42100 INSURANCE	70,000	90,000	20,000	28.57	
604-43200-42200 PROFESSIONAL FEES	0	0	0	0.00	
604-43200-42210 ENVIRONMENTAL FEES	15,500	16,000	500	3.23	
604-43200-42300 ADVERTISING	0	0	0	0.00	
604-43200-42500 REPAIRS	20,000	15,000	(5,000)	25.00-	
604-43200-42550 LABORATORY FEES	3,000	3,000	0	0.00	
604-43200-42600 SUPPLIES	25,000	25,000	0	0.00	
604-43200-42602 CHEMICALS	0	0	0	0.00	
604-43200-42610 GAS & FUEL	10,000	10,000	0	0.00	
604-43200-42650 UNIFORMS	1,750	1,900	150	8.57	
604-43200-42660 POSTAGE	9,000	9,000	0	0.00	
604-43200-42661 MINOR EQUIPMENT	2,500	2,500	0	0.00	
604-43200-42693 COMPUTER SOFTWARE	0	0	0	0.00	
604-43200-42700 TRAVEL, CONF, DUES	2,500	3,000	500	20.00	
604-43200-42800 UTILITIES	215,000	225,750	10,750	5.00	
604-43200-42830 UTILITIES-WATER/SEWER	1,500	1,500	0	0.00	
604-43200-42940 LIABILITY CLAIMS	0	0	0	0.00	
TOTAL CURRENT EXPENSES	375,750	402,650	26,900	7.16	
<u>CAPITAL OUTLAY</u>					
604-43200-43300 NORTH PLANT IMPROVEMENTS	2,430,601	0	(2,430,601)	100.00-	
604-43200-43310 SOUTH PLANT IMPROVEMENTS	23,130,800	0	(23,130,800)	100.00-	
604-43200-43421 FORCE MAIN	0	0	0	0.00	
604-43200-43424 RELINE MH CELL #5	0	0	0	0.00	
604-43200-43425 SEWAGE PUMPS-ENGINEERING-PLANT	0	0	0	0.00	
604-43200-43426 RIP RAP - CELL 6	0	0	0	0.00	
604-43200-43427 SEWAGE PUMPS/CONTROLS	0	0	0	0.00	
604-43200-43428 PUMP #3	0	0	0	0.00	
604-43200-43429 JOHN DEERE MOWER	0	0	0	0.00	
604-43200-43430 GRIT CLASSIFIER	0	0	0	0.00	
604-43200-43431 DOOR REPLACEMENT	0	0	0	0.00	
604-43200-43432 HVAC UNIT	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	25,561,401	0	(25,561,401)	100.00-	
TOTAL WASTE WATER TREATMENT	26,618,720	1,098,436	(25,520,284)	95.87-	
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604-SEWER
WASTE WATER IND PRETREAT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
604-43210-42200 PROFESSIONAL SERVICES	0	0	0	0.00	
604-43210-42500 REPAIRS & MAINTENANCE	700	700	0	0.00	
604-43210-42550 LABORATORY FEES & SERVICES	5,500	5,500	0	0.00	
604-43210-42600 SUPPLIES	1,000	500	(500)	50.00-	
604-43210-42625 BOOKS & MANUALS	500	500	0	0.00	
604-43210-42630 COMPUTER EQUIPMENT	0	0	0	0.00	
604-43210-42700 TRAVEL CONFERENCE & DUES	1,200	1,000	(200)	16.67-	
604-43210-42800 UTILITIES - TELEPHONE LONG DIS	0	0	0	0.00	
604-43210-42900 MISCELLANEOUS - OTHER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	8,900	8,200	(700)	7.87-	
 <u>CAPITAL OUTLAY</u>					
604-43210-43440 COMPUTER HARDWARE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
 TOTAL WASTE WATER IND PRETREAT	 8,900	 8,200	 (700)	 7.87-	
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604-SEWER
WASTE WATER COLLECTION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER</u>					
604-43250-21610 ACCRUED LEAVE EXPENSE	0	0	0	0.00	
604-43250-21620 PENSION EXPENSE	0	0	0	0.00	
604-43250-21630 OPEB EXPENSE	0	0	0	0.00	
604-43250-21670 DEPRECIATION EXPENSE	0	0	0	0.00	
TOTAL OTHER	0	0	0	0.00	
<u>CURRENT EXPENSES</u>					
604-43250-42200 PROFESSIONAL SERVICES	300,000	312,000	12,000	4.00	
604-43250-42300 PUBLISHING	0	0	0	0.00	
604-43250-42500 REPAIRS	20,000	20,000	0	0.00	
604-43250-42600 SUPPLIES	50,000	60,000	10,000	20.00	
604-43250-42602 CHEMICALS	1,500	1,500	0	0.00	
604-43250-42610 GAS	6,000	6,000	0	0.00	
604-43250-42660 MINOR EQUIPMENT	0	2,000	2,000	0.00	
604-43250-42690 CHANGE IN INVENTORY	5,000	5,000	0	0.00	
604-43250-42800 UTILITIES	50,000	63,000	13,000	26.00	
604-43250-42910 BILLING OFFICE	8,000	60,000	52,000	650.00	
604-43250-42916 NUISANCE ABATEMENT	0	0	0	0.00	
604-43250-42920 BAD DEBT	0	0	0	0.00	
604-43250-42940 CREDIT CARD FEES	0	0	0	0.00	
604-43250-42950 SCADA FEES	13,000	16,000	3,000	23.08	
604-43250-42999 REFUND OF FEES	0	0	0	0.00	
TOTAL CURRENT EXPENSES	453,500	545,500	92,000	20.29	
<u>CAPITAL OUTLAY</u>					
604-43250-43306 FORCE MAIN-DAILEY DRIVE	0	0	0	0.00	
604-43250-43307 BURR STREET	0	0	0	0.00	
604-43250-43310 MANHOLE REHABILITATION	100,000	100,000	0	0.00	
604-43250-43311 FORCE MAIN PHASE III	0	0	0	0.00	
604-43250-43312 SANBORN-HAVENS TO 1ST	0	0	0	0.00	
604-43250-43313 NORTH HARMON LIFT STATION	0	0	0	0.00	
604-43250-43314 TRUNK LINE AT FIRESTEEL CIPP	0	0	0	0.00	
604-43250-43315 EAST CENTRAL DRAINAGE	0	0	0	0.00	
604-43250-43316 KIMBALL - 5TH TO 7TH	0	0	0	0.00	
604-43250-43317 CIPP	650,000	200,000	(450,000)	69.23-	
604-43250-43318 DUFF-NORWAY TO ANDREWS	0	0	0	0.00	
604-43250-43319 NORWAY LIFT STATION UPGRADE	0	0	0	0.00	
604-43250-43320 5TH ST-MAIN TO ROWLEY	0	0	0	0.00	
604-43250-43321 SPRUCE STREET UTILITIES	0	0	0	0.00	
604-43250-43322 WEST 2ND SEWER UTILITIES	0	0	0	0.00	
604-43250-43323 10TH-LAWLER TO CAPITAL	0	0	0	0.00	
604-43250-43324 5TH & 9TH PROJECT	0	0	0	0.00	
604-43250-43325 2ND TO 5TH SEWER UTILITIES	0	0	0	0.00	
604-43250-43326 5TH & MAIN TO ROWLEY	0	0	0	0.00	
604-43250-43327 INDIAN VILLAGE LIFT STATION	0	0	0	0.00	
604-43250-43328 WET WELL-FOSTER	0	0	0	0.00	
604-43250-43329 OHLMAN 2ND ST WET WELL	0	0	0	0.00	

604-SEWER
WASTE WATER COLLECTION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
604-43250-43330 MAIN ST. ALLEY SEWER	0	0	0	0.00	
604-43250-43331 5TH AVENUE BURR TO MAIN	0	0	0	0.00	
604-43250-43332 SANBORN-1ST TO 8TH	0	0	0	0.00	
604-43250-43333 13TH & SANBORN WET WELL	0	0	0	0.00	
604-43250-43334 SANBORN-8TH TO 15TH	0	0	0	0.00	
604-43250-43335 S HARMON WET WELL	0	0	0	0.00	
604-43250-43336 LIVESAY UTILITIES	100,000	0	(100,000)	100.00-	
604-43250-43337 D&D LONG'S/MATTIE STREET	0	0	0	0.00	
604-43250-43338 DAVISON 6TH-7TH UTILITIES	0	0	0	0.00	
604-43250-43339 WEST HARMON UTILITIES	0	0	0	0.00	
604-43250-43340 DAILEY DRIVE LIFT STATION	0	0	0	0.00	
604-43250-43343 2ND, 4TH, & RAILROAD	278,782	0	(278,782)	100.00-	
604-43250-43345 LOMA LINDA UTILITIES	0	0	0	0.00	
604-43250-43346 3RD & MAIN	0	0	0	0.00	
604-43250-43347 23RD & OHLMAN LIFT STATION	1,665,149	0	(1,665,149)	100.00-	
604-43250-43348 HIGHWAY 37 UTILITIES	1,440,936	0	(1,440,936)	100.00-	
604-43250-43349 N HARMON/AIRPORT LIFT STATION	2,100,000	0	(2,100,000)	100.00-	
604-43250-43350 S HARMON/OHLMAN LIFT STATION	1,284,850	0	(1,284,850)	100.00-	
604-43250-43351 5TH AVE-BURR TO FOSTER	1,550,000	0	(1,550,000)	100.00-	
604-43250-43352 6TH AVE-LAWLER TO FOSTER	700,000	0	(700,000)	100.00-	
604-43250-43353 N OHLMAN-23RD TO KEMPER	0	1,085,000	1,085,000	0.00	
604-43250-43354 13TH-WISCONSIN TO BYPASS	0	148,000	148,000	0.00	
604-43250-43355 13TH AVE LIFT STATION	0	2,420,000	2,420,000	0.00	
604-43250-43401 CRANE	0	0	0	0.00	
604-43250-43402 PICKUP	50,000	0	(50,000)	100.00-	
604-43250-43403 BACKUP GENERATOR	0	0	0	0.00	
604-43250-43404 OVERHEAD DOOR	0	0	0	0.00	
604-43250-43405 FORCED AIR UNIT	0	0	0	0.00	
604-43250-43406 SEWER VAC TRUCK	0	0	0	0.00	
604-43250-43407 PORTABLE SHORING	0	0	0	0.00	
604-43250-43408 BACKHOE	0	0	0	0.00	
604-43250-43409 SEWER CAMERA	0	0	0	0.00	
604-43250-43410 LIFT STATION ALARMS	0	0	0	0.00	
604-43250-43411 JETTER TRUCK	0	0	0	0.00	
604-43250-43412 UTILITY TRUCK-1 TON	0	0	0	0.00	
604-43250-43413 16" DIAMETER PUMP	30,000	0	(30,000)	100.00-	
604-43250-43415 DUMP TRUCK	0	250,000	250,000	0.00	
604-43250-43418 SKID LOADER	0	65,000	65,000	0.00	
604-43250-43420 AIR COMPRESSOR	0	32,000	32,000	0.00	
604-43250-43428 SHEEPSFOOT	74,500	0	(74,500)	100.00-	
TOTAL CAPITAL OUTLAY	10,024,217	4,300,000	(5,724,217)	57.10-	
 TOTAL WASTE WATER COLLECTION	 10,477,717	 4,845,500	 (5,632,217)	 53.75-	
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604-SEWER
DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>DEBT SERVICE</u>					
604-47000-44100 FOSTER ST LIFTST SRF-PRIN	82,950	84,700	1,750	2.11	
604-47000-44110 NORWAY AVE LIFT ST SRF-PRIN	27,380	28,300	920	3.36	
604-47000-44115 GABION REPAIR NPS-PRIN	8,089	8,300	211	2.61	
604-47000-44120 SEWER VAC LEASE/PUR-PRIN	0	0	0	0.00	
604-47000-44140 CW-05 SERIES 2019-PRIN	385,778	390,700	4,922	1.28	
604-47000-44150 CW-06 SERIES 2019-PRIN	169,739	184,000	14,261	8.40	
604-47000-44160 CW-07 SERIES 2021-PRIN	44,992	48,900	3,908	8.69	
604-47000-44170 CW-08 SERIES 2021-PRIN	41,418	46,500	5,082	12.27	
604-47000-44175 CW-09 SERIES 2022 PRIN	479,469	388,500	(90,969)	18.97-	
604-47000-44179 CW-11 SYSTEM INPROV-PRIN	0	57,100	57,100	0.00	
604-47000-44180 CW-12 SERIES 2022-PRIN	25,473	26,100	627	2.46	
604-47000-44200 FOSTER ST LIFTST SRF-INT	10,314	8,700	(1,614)	15.65-	
604-47000-44210 NORWAY AVE LIFT ST SRF-INT	8,854	8,100	(754)	8.52-	
604-47000-44215 GABION REPAIR NPS-INT	1,097	1,000	(97)	8.84-	
604-47000-44220 2014 SEWER VAC LEASE-PURCH-INT	0	0	0	0.00	
604-47000-44240 CW-05 SERIES 2019-INT	87,473	82,700	(4,773)	5.46-	
604-47000-44250 CW-06 SERIES 2019-INT	38,046	39,000	954	2.51	
604-47000-44260 CW-07 SERIES 2021-INT	11,597	12,000	403	3.48	
604-47000-44270 CW-08 SERIES 2021-INT	19,724	21,400	1,676	8.50	
604-47000-44275 CW-09 SERIES 2022-INT	240,579	187,100	(53,479)	22.23-	
604-47000-44279 CW-11 SYSTEM IMPROV-INT	0	269,900	269,900	0.00	
604-47000-44280 CW-12 SERIES 2002-INT	<u>21,500</u>	<u>21,000</u>	<u>(500)</u>	<u>2.33-</u>	
TOTAL DEBT SERVICE	1,704,472	1,914,000	209,528	12.29	
TOTAL DEBT SERVICE	1,704,472	1,914,000	209,528	12.29	
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*** TOTAL EXPENDITURES ***					
	38,809,809	7,866,136	(30,943,673)	79.73-	
** REVENUE OVER(UNDER) EXPENDITURES **					
	(33,359,668)	(2,389,910)	30,969,758	92.84-	
<u>OTHER FINANCING SOURCES</u>					
604-3900 FROM GENERAL FUND	0	0	0	0.00	
604-39104 DAMAGE/LOSS REIMB-CAPIT ASSETS	0	0	0	0.00	
604-39124 SRF BOND PROCEEDS	1,550,000	1,233,000	(317,000)	20.45-	
604-39125 SRF BOND PROCEEDS-LIFT STATION	0	2,280,700	2,280,700	0.00	
604-39126 SRF BOND PROCEEDS-ECD	0	0	0	0.00	
604-39127 SRF BOND PROCEEDS-LIVESAY	0	0	0	0.00	
604-39131 SALE OF CAPITAL ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL OTHER FINANCING SOURCES	1,550,000	3,513,700	1,963,700	126.69	

CITY OF MITCHELL
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604-SEWER
DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER FINANCING USES</u>					
604-49000-51100 TRANSFER OUT TO GENERAL FUND	0	0	0	0.00	
604-49000-51105 TRANSFER OUT TO 537-POOL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL ????	0	0	0	0.00	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(31,809,668)	1,123,790	32,933,458	103.53-	

606-AIRPORT

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
606-331 FEDERAL GOVT GRANT-CFDA 20.106	0	0	0	0.00	
606-33105 FEMA CFDA #97.036	0	0	0	0.00	
606-3311 FED GOVT-AIP '28	0	0	0	0.00	
606-334 STATE GOVT GRANT FUNDS	0	0	0	0.00	
606-33931 STATE OF SD-DISASTER ASSIST	0	0	0	0.00	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0.00	
<u>MISCELLANEOUS REVENUE</u>					
606-367 CONTRIBUTIONS FR/PRIV SOURCES	0	0	0	0.00	
606-369 REFUNDS & REIMBURSEMENTS	0	0	0	0.00	
TOTAL MISCELLANEOUS REVENUE	0	0	0	0.00	
<u>CHARGES-GOODS & SERVICES</u>					
606-38502 RENTALS	0	0	0	0.00	
606-38521 AIRPORT GAS	0	0	0	0.00	
606-38599 GATE ACCESS CARD FEES	0	0	0	0.00	
TOTAL CHARGES-GOODS & SERVICES	0	0	0	0.00	
*** TOTAL REVENUE ***	0	0	0	0.00	

606-AIRPORT
AIRPORT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER</u>					
606-43500-21610 ACCRUED LEAVE EXPENSE	0	0	0	0.00	
606-43500-21620 PENSION EXPENSE	0	0	0	0.00	
606-43500-21630 OPEB EXPENSE	0	0	0	0.00	
606-43500-21670 DEPRECIATION EXPENSE	0	0	0	0.00	
TOTAL OTHER	0	0	0	0.00	
 <u>SALARIES</u>					
606-43500-41100 SALARIES	0	0	0	0.00	
606-43500-41110 OVERTIME	0	0	0	0.00	
606-43500-41120 PART-TIME	0	0	0	0.00	
606-43500-41200 SOCIAL SECURITY/MEDICARE	0	0	0	0.00	
606-43500-41300 RETIREMENT	0	0	0	0.00	
606-43500-41500 GROUP INSURANCE	0	0	0	0.00	
606-43500-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	0	0	0	0.00	
 <u>CURRENT EXPENSES</u>					
606-43500-42100 INSURANCE	0	0	0	0.00	
606-43500-42320 ADVERTISING & PROMOTION	0	0	0	0.00	
606-43500-42400 LEASE-TRACTOR	0	0	0	0.00	
606-43500-42500 REPAIR & MAINTENANCE	0	0	0	0.00	
606-43500-42501 AIRPORT MAINT CONTRACT	0	0	0	0.00	
606-43500-42502 VANDALISM/ACCIDENT REPAIR	0	0	0	0.00	
606-43500-42510 PAVEMENT MAINTENANCE	0	0	0	0.00	
606-43500-42520 SNOW REMOVAL CONTRACT	0	0	0	0.00	
606-43500-42550 BEACON TOWER REMOVAL	0	0	0	0.00	
606-43500-42600 SUPPLIES & MATERIALS	0	0	0	0.00	
606-43500-42601 AIR VENTURE CUP RACE	0	0	0	0.00	
606-43500-42605 LIGHTING MAINTENANCE	0	0	0	0.00	
606-43500-42610 GAS & OIL	0	0	0	0.00	
606-43500-42640 CRACK SEALER	0	0	0	0.00	
606-43500-42650 UNIFORMS	0	0	0	0.00	
606-43500-42690 CHANGE IN INVENTORY	0	0	0	0.00	
606-43500-42700 TRAVEL, CONF. & DUES	0	0	0	0.00	
606-43500-42800 UTILITIES	0	0	0	0.00	
606-43500-42830 UTILITIES-WATER/SEWER	0	0	0	0.00	
606-43500-42999 REFUND OF FEES	0	0	0	0.00	
TOTAL CURRENT EXPENSES	0	0	0	0.00	

606-AIRPORT
AIRPORT

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CAPITAL OUTLAY</u>					
606-43500-43100 AIP-25 SNOW REM EQUIP BLDG	0	0	0	0.00	
606-43500-43310 AIP #26-HANGAR RD/PARKING LOT	0	0	0	0.00	
606-43500-43320 AIP-RECONSTRUCT RUNWAY	0	0	0	0.00	
606-43500-43330 RUNWAY ENVIRON & DESIGN	0	0	0	0.00	
606-43500-43340 HANGAR REPAIR	0	0	0	0.00	
606-43500-43405 AIP-27 SNOW REMOVAL EQUIP	0	0	0	0.00	
606-43500-43410 PICKUP	0	0	0	0.00	
606-43500-43415 MOWER	0	0	0	0.00	
606-43500-43416 LIFT STATION PUMP	0	0	0	0.00	
606-43500-43419 MAINTENANCE SHOP	0	0	0	0.00	
606-43500-43420 TRACTOR ATTACHMENTS	0	0	0	0.00	
606-43500-43425 VIRTOWER	0	0	0	0.00	
606-43500-43440 COMPUTER HARDWARE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
 TOTAL AIRPORT	 0	 0	 0	 0.00	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	0	0	0	0.00	
** REVENUE OVER(UNDER) EXPENDITURES **	0	0	0	0.00	
<u>OTHER FINANCING SOURCES</u>					
606-3900 FROM GENERAL FUND	0	0	0	0.00	
606-39104 DAMAGE/LOSS REIMB-CAPIT ASSETS	0	0	0	0.00	
606-3914 SALE OF FIXED ASSETS EQUIP.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL OTHER FINANCING SOURCES	0	0	0	0.00	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	0	0	0	0.00	

612-SANITATION

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
612-3310 DANR GRANT-CELL #4 CONSTR	0	0	0	0.00	
612-3320 DANR TIRE RECYCLING GRANT	0	0	0	0.00	
612-33410 SWMP GRANT-TRACTOR/SCRAPER	0	0	0	0.00	
612-33415 DUMP TRUCK GRANT	0	0	0	0.00	
612-33420 SDDENR SOLID WASTE MGMT	0	0	0	0.00	
612-33430 RECYCLING BUILDING GRANT	0	0	0	0.00	
612-33930 FEMA DISASTER ASST-CFDA #97.	0	0	0	0.00	
612-33931 STATE OF SD-DISASTER ASSIST	0	0	0	0.00	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0.00	
<u>MISCELLANEOUS REVENUE</u>					
612-361 INTEREST EARNED	150,000	100,000	(50,000)	33.33-	
612-366 SALE OF FIXED ASSETS~EQUIP	0	0	0	0.00	
612-3692 CREDIT CARD FEES	(4,700)	0	4,700	100.00-	
612-3698 HAYLAND LEASE	3,000	3,000	0	0.00	
TOTAL MISCELLANEOUS REVENUE	148,300	103,000	(45,300)	30.55-	
<u>CHARGES-GOODS & SERVICES</u>					
612-3881 CURBSIDE WASTE COLLECT (TAXABL	701,000	720,000	19,000	2.71	
612-3882 LANDFILL FEES	1,700,000	1,700,000	0	0.00	
612-3883 RECYCLING FEE	328,000	328,000	0	0.00	
612-3884 GARBAGE STICKERS	0	0	0	0.00	
612-3885 TIRE COLLECTION FEE	0	0	0	0.00	
612-3886 SALES TAX/GARBAGE STICKERS	0	0	0	0.00	
612-3887 SALES TAX/RECYCLING	21,900	21,000	(900)	4.11-	
612-3888 SALES TAX/LANDFILL FEES	25,000	27,000	2,000	8.00	
612-3889 SALES TAX/CURBSIDE WASTE COLLE	44,250	44,000	(250)	0.56-	
612-38890 REIMBURSEMENTS	500	50,000	49,500	9,900.00	
612-38893 RECYCLING BLDG RENT	0	0	0	0.00	
612-38894 SALVAGED METAL~LANDFILL	0	500	500	0.00	
612-38895 COMPOST CARTS (NON-TAXABLE)	4,000	4,000	0	0.00	
612-38899 PENALTY	0	0	0	0.00	
TOTAL CHARGES-GOODS & SERVICES	2,824,650	2,894,500	69,850	2.47	
*** TOTAL REVENUE ***	2,972,950	2,997,500	24,550	0.83	

612-SANITATION
RECYCLING PROGRAM

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
612-43220-41100 SALARIES	189,302	198,917	9,615	5.08	
612-43220-41110 OVERTIME	12,000	12,000	0	0.00	
612-43220-41120 PART-TIME	10,000	10,000	0	0.00	
612-43220-41200 SOCIAL SECURITY/MEDICARE	16,165	16,900	735	4.55	
612-43220-41300 RETIREMENT	12,078	12,655	577	4.78	
612-43220-41500 GROUP INSURANCE	48,534	54,870	6,336	13.05	
TOTAL SALARIES	288,079	305,342	17,263	5.99	
<u>CURRENT EXPENSES</u>					
612-43220-42100 INSURANCE	1,500	2,500	1,000	66.67	
612-43220-42200 CONTRACT-MILLENNIUM	30,000	30,000	0	0.00	
612-43220-42250 PROFESSIONAL SERVICES	0	0	0	0.00	
612-43220-42300 PUBLISHING	500	2,300	1,800	360.00	
612-43220-42500 REPAIR & MAINTENANCE	10,000	10,000	0	0.00	
612-43220-42503 CONTRACT-DEPENDABLE SANIT	0	0	0	0.00	
612-43220-42600 SUPPLIES	18,000	0	(18,000)	100.00-	
612-43220-42610 GAS & OIL	0	0	0	0.00	
612-43220-42620 MINOR EQUIPMENT	0	0	0	0.00	
612-43220-42650 UNIFORMS	750	750	0	0.00	
612-43220-42700 TRAVEL, CONF & DUES	500	500	0	0.00	
612-43220-42800 UTILITIES	6,000	4,000	(2,000)	33.33-	
612-43220-42931 RECYCLING PROG-SALES TAX	22,000	22,000	0	0.00	
TOTAL CURRENT EXPENSES	89,250	72,050	(17,200)	19.27-	
<u>CAPITAL OUTLAY</u>					
612-43220-43200 BUILDINGS	675,428	20,000	(655,428)	97.04-	
612-43220-43410 CURB TENDER	0	0	0	0.00	
612-43220-43420 CONTAINERS	0	0	0	0.00	
612-43220-43430 DUMPSTERS	7,500	5,000	(2,500)	33.33-	
612-43220-43440 PAYLOADER	0	0	0	0.00	
612-43220-43450 SEMI TRACTOR	0	0	0	0.00	
612-43220-43460 MINI EXCAVATOR	0	0	0	0.00	
612-43220-43470 TRANSFER TRAILER	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	682,928	25,000	(657,928)	96.34-	
TOTAL RECYCLING PROGRAM	1,060,257	402,392	(657,865)	62.05-	
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612-SANITATION
WASTE COLLECTION

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
612-43230-41100 SALARIES	197,558	206,560	9,002	4.56	_____
612-43230-41110 OVERTIME	12,000	14,000	2,000	16.67	_____
612-43230-41120 PART-TIME	10,000	10,000	0	0.00	_____
612-43230-41200 SOCIAL SECURITY/MEDICARE	16,796	17,638	842	5.01	_____
612-43230-41300 RETIREMENT	12,573	13,234	661	5.26	_____
612-43230-41500 GROUP INSURANCE	79,904	71,568	(8,336)	10.43-	_____
612-43230-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL SALARIES	328,831	333,000	4,169	1.27	
<u>CURRENT EXPENSES</u>					
612-43230-42100 INSURANCE	36,000	36,500	500	1.39	_____
612-43230-42300 PUBLISHING	0	0	0	0.00	_____
612-43230-42500 REPAIRS	15,000	20,000	5,000	33.33	_____
612-43230-42540 REPR/MTN COMPUTER	0	0	0	0.00	_____
612-43230-42600 SUPPLIES	42,000	45,000	3,000	7.14	_____
612-43230-42610 GAS & OIL	60,000	60,000	0	0.00	_____
612-43230-42650 UNIFORMS	750	750	0	0.00	_____
612-43230-42660 POSTAGE	8,000	10,000	2,000	25.00	_____
612-43230-42693 COMPUTER SOFTWARE	0	0	0	0.00	_____
612-43230-42700 TRAVEL, CONF. & DUES	500	500	0	0.00	_____
612-43230-42800 UTILITIES	750	750	0	0.00	_____
612-43230-42910 BILLING OFFICE	8,000	70,000	62,000	775.00	_____
612-43230-42920 BAD DEBT	0	4,000	4,000	0.00	_____
612-43230-42931 WASTE COLLECT-SALES TAX	45,000	45,000	0	0.00	_____
612-43230-42940 CREDIT CARD FEES	0	0	0	0.00	_____
612-43230-42950 MECHANIC SALARY REIMBURSEMENT	95,000	93,177	(1,823)	1.92-	_____
612-43230-42999 REFUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CURRENT EXPENSES	311,000	385,677	74,677	24.01	
<u>CAPITAL OUTLAY</u>					
612-43230-43405 PICKUP	0	0	0	0.00	_____
612-43230-43410 GARBAGE TRUCK	300,000	0	(300,000)	100.00-	_____
612-43230-43413 AUTOMATED GARBAGE CONTAINERS	<u>40,000</u>	<u>0</u>	<u>(40,000)</u>	<u>100.00-</u>	_____
TOTAL CAPITAL OUTLAY	340,000	0	(340,000)	100.00-	
TOTAL WASTE COLLECTION	979,831	718,677	(261,154)	26.65-	
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612-SANITATION
LANDFILL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>SALARIES</u>					
612-43240-41100 SALARIES	250,057	269,679	19,622	7.85	
612-43240-41110 OVERTIME	40,000	40,000	0	0.00	
612-43240-41120 PART-TIME	10,000	10,000	0	0.00	
612-43240-41200 SOCIAL SECURITY/MEDICARE	22,954	24,455	1,501	6.54	
612-43240-41300 RETIREMENT	17,403	18,581	1,178	6.77	
612-43240-41500 GROUP INSURANCE	93,768	110,352	16,584	17.69	
612-43240-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	434,182	473,067	38,885	8.96	
<u>CURRENT EXPENSES</u>					
612-43240-42200 PROF FEES & SERVICES	0	0	0	0.00	
612-43240-42205 MONITOR GROUND WATER-OLD LF	11,500	18,000	6,500	56.52	
612-43240-42210 STATE GARBAGE FEES	35,000	35,000	0	0.00	
612-43240-42211 DAVISON COUNTY FEE	70,000	70,000	0	0.00	
612-43240-42215 LEACHATE LIME JETTER SERVICE	10,000	0	(10,000)	100.00-	
612-43240-42300 SANIT-LF-PUBLISHING	4,000	3,000	(1,000)	25.00-	
612-43240-42500 REPAIR AND MAINTENANCE	32,000	30,000	(2,000)	6.25-	
612-43240-42540 REPAIRS/MAINTENANCE COMPUTERS	0	1,000	1,000	0.00	
612-43240-42550 LAB FEES	21,000	25,000	4,000	19.05	
612-43240-42600 SUPPLIES	60,000	70,000	10,000	16.67	
612-43240-42610 GAS & OIL	110,000	100,000	(10,000)	9.09-	
612-43240-42635 DAILY COVER MATERIAL	30,000	30,000	0	0.00	
612-43240-42650 UNIFORMS	1,000	1,000	0	0.00	
612-43240-42690 CHANGE IN INVENTORY	0	0	0	0.00	
612-43240-42700 TRAVEL, CONF. & DUES	4,000	4,000	0	0.00	
612-43240-42800 UTILITIES	13,000	13,000	0	0.00	
612-43240-42900 WASTE TIRE PROGRAM	0	0	0	0.00	
612-43240-42910 TIRE GRINDING	25,000	0	(25,000)	100.00-	
612-43240-42920 ALLEY MAINTENANCE	255,990	70,000	(185,990)	72.66-	
612-43240-42931 LANDFILL-SALES TAX	26,000	28,000	2,000	7.69	
612-43240-42950 CREDIT CARD FEES	0	0	0	0.00	
612-43240-42999 REFUND	0	0	0	0.00	
TOTAL CURRENT EXPENSES	708,490	498,000	(210,490)	29.71-	
<u>CAPITAL OUTLAY</u>					
612-43240-43100 LAND	0	348,000	348,000	0.00	
612-43240-43200 BUILDINGS	0	25,000	25,000	0.00	
612-43240-43310 CELL #4 IMPROVEMENTS	0	0	0	0.00	
612-43240-43315 ASPHALT MAINTENANCE	0	0	0	0.00	
612-43240-43320 FENCING	0	50,000	50,000	0.00	
612-43240-43403 COMPOST/ROCK SCREEN	0	0	0	0.00	
612-43240-43404 CULVERT PIPE/GUARD RAIL	0	0	0	0.00	
612-43240-43405 CON COVER APPLICATOR	0	0	0	0.00	
612-43240-43406 SCRAPER	1,250,000	0	(1,250,000)	100.00-	
612-43240-43407 TRI-DECK MOWER	0	0	0	0.00	
612-43240-43408 PAYLOADER	0	0	0	0.00	
612-43240-43409 GRAPPLE ATTACHMENT	0	0	0	0.00	

CITY OF MITCHELL
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612-SANITATION
LANDFILL

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
612-43240-43410 DUMP TRUCK	0	0	0	0.00	
612-43240-43415 USED DOZER	0	0	0	0.00	
612-43240-43416 COMPACTOR	0	0	0	0.00	
612-43240-43418 GPS-COMPACTOR	0	0	0	0.00	
612-43240-43420 3/4 TON PICKUP	0	60,000	60,000	0.00	
612-43240-43425 TIRE CHOPPER	0	0	0	0.00	
612-43240-43427 PRESSURE WASHER	0	0	0	0.00	
612-43240-43440 COMPUTER HARDWARE	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	1,250,000	483,000	(767,000)	61.36-	
TOTAL LANDFILL	2,392,672	1,454,067	(938,605)	39.23-	
	=====	=====	=====	=====	=====

CITY OF MITCHELL
BUDGET COMPARISON REPORT
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612-SANITATION
OTHER

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER</u>					
612-43260-21610 ACCRUED LEAVE EXPENSE	0	0	0	0.00	
612-43260-21620 PENSION EXPENSE	0	0	0	0.00	
612-43260-21630 OPEB EXPENSE	0	0	0	0.00	
612-43260-21670 DEPRECIATION EXPENSE	0	0	0	0.00	
TOTAL OTHER	0	0	0	0.00	
 TOTAL OTHER	 0	 0	 0	 0.00	
	=====	=====	=====	=====	=====

CITY OF MITCHELL
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612-SANITATION
MUNICIPAL LANDFILL PROJ

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CURRENT EXPENSES</u>					
612-43290-42205 CLOSURE/POST-CLOSURE	0	0	0	0.00	
612-43290-42600 SUPPLIES & MATERIALS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	0	0	0	0.00	
<u>CAPITAL OUTLAY</u>					
612-43290-43400 LANDFILL CONSTRUCTION-CELL ADD	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CAPITAL OUTLAY	0	0	0	0.00	
TOTAL MUNICIPAL LANDFILL PROJ	0	0	0	0.00	
	=====	=====	=====	=====	=====

612-SANITATION
DEBT SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>DEBT SERVICE</u>					
612-47000-23110 LANDFILL SRF-PRIN	90,302	0	(90,302)	100.00-	
612-47000-23111 2004 REGIONAL LF LOAN-PRIN	13,421	0	(13,421)	100.00-	
612-47000-23112 2005 REGIONAL LF LOAN-PRIN	27,182	28,100	918	3.38	
612-47000-23210 LANDFILL SRF-INT	1,985	0	(1,985)	100.00-	
612-47000-23211 2004 REGIONAL LF LOAN-INT	202	0	(202)	100.00-	
612-47000-23212 2005 REGIONAL LF LOAN-INT	1,454	700	(754)	51.86-	
612-47000-23500 FISCAL AGENT'S FEES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL DEBT SERVICE	134,546	28,800	(105,746)	78.59-	
 TOTAL DEBT SERVICE	 134,546	 28,800	 (105,746)	 78.59-	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	4,567,306	2,603,936	(1,963,370)	42.99-	
 ** REVENUE OVER(UNDER) EXPENDITURES **	 (1,594,356)	 393,564	 1,987,920	 124.68-	
<u>OTHER FINANCING SOURCES</u>					
612-39104 DAMAGE LOSS/REIMB-CAPIT ASSETS	0	0	0	0.00	
612-39128 SRF BORROWER BOND PROCEEDS	0	0	0	0.00	
612-39131 SALE OF CAPITAL ASSETS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL OTHER FINANCING SOURCES	0	0	0	0.00	
<u>OTHER FINANCING USES</u>					
612-49000-51100 TRANSFER OUT TO GENERAL FUND	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL ????	0	0	0	0.00	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(1,594,356)	393,564	1,987,920	124.68-	

CITY OF MITCHELL
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613-CORN PALACE

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CHARGES-GOODS & SERVICES</u>					
613-3462 GIFT SHOP-CHAMBER	0	185,000	185,000	0.00	
613-34621 COMMISSIONS ~ 14%-VENDORS	0	0	0	0.00	
613-3463 RENTALS	0	90,927	90,927	0.00	
613-34631 ADVERTISING REVENUE	0	40,000	40,000	0.00	
613-34633 CONCESSIONS	0	427,889	427,889	0.00	
613-34634 OTHER SALES	0	151,389	151,389	0.00	
613-34636 ALCOHOL SALES	0	69,000	69,000	0.00	
613-3465 PEDAL PULLS-TICKET SALES	0	13,500	13,500	0.00	
613-34651 FESTIVAL-TICKET SALES	0	250,000	250,000	0.00	
613-34661 OTHER-TICKET SALES	0	0	0	0.00	
613-3467 REVENUE-STREET	0	46,446	46,446	0.00	
613-3468 SPONSOR-FESTIVAL	0	40,000	40,000	0.00	
613-34682 TICKETING/VENUE FEE	0	46,723	46,723	0.00	
613-34684 TOURISM TAX-1.5%	0	13,856	13,856	0.00	
613-3469 PRE-STURGIS PARTY	0	15,000	15,000	0.00	
TOTAL CHARGES-GOODS & SERVICES	0	1,389,730	1,389,730	0.00	
<u>MISCELLANEOUS REVENUE</u>					
613-367 CONTR FROM PRIV SOURCE	0	0	0	0.00	
613-369 REFUNDS & REIMBURSEMENTS	0	1,112	1,112	0.00	
613-3691 REIMB-SHIPING/POSTAGE	0	356	356	0.00	
613-3692 CREDIT CARD FEES	0	0	0	0.00	
613-3693 ATM SURCHARGE FEES	0	2,700	2,700	0.00	
TOTAL MISCELLANEOUS REVENUE	0	4,168	4,168	0.00	
*** TOTAL REVENUE ***	0	1,393,898	1,393,898	0.00	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
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613-CORN PALACE
CORN PALACE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER</u>					
613-45650-21610 ACCRUED LEAVE EXPENSE	0	0	0	0.00	
613-45650-21620 PENSION EXPENSE	0	0	0	0.00	
613-45650-21630 OPEB EXPENSE	0	0	0	0.00	
613-45650-21670 DEPRECIATION EXPENSE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL OTHER	0	0	0	0.00	
 <u>SALARIES</u>					
613-45650-41100 SALARIES	0	419,068	419,068	0.00	
613-45650-41110 OVERTIME	0	15,000	15,000	0.00	
613-45650-41120 PART-TIME	0	175,620	175,620	0.00	
613-45650-41200 SOCIAL SECURITY/MEDICARE	0	46,641	46,641	0.00	
613-45650-41300 RETIREMENT	0	26,044	26,044	0.00	
613-45650-41500 GROUP INSURANCE	0	116,416	116,416	0.00	
613-45650-41700 COMPENSATED ABSENCES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL SALARIES	0	798,789	798,789	0.00	
 <u>CURRENT EXPENSES</u>					
613-45650-42100 INSURANCE	0	50,143	50,143	0.00	
613-45650-42200 PROFESSIONAL SERVICES	0	0	0	0.00	
613-45650-42320 ADVERTISING/PRINTING	0	27,700	27,700	0.00	
613-45650-42400 RENTAL-SOUND/LIGHT	0	39,000	39,000	0.00	
613-45650-42500 REPAIRS & MAINTENANCE	0	47,500	47,500	0.00	
613-45650-42502 CONTRACT SERVICES	0	124,000	124,000	0.00	
613-45650-42520 CONTRACT SERVICES-ALCOHOL SALE	0	10,000	10,000	0.00	
613-45650-42600 SUPPLIES & MATERIALS	0	53,500	53,500	0.00	
613-45650-42610 COST OF GOODS SOLD	0	200,000	200,000	0.00	
613-45650-42615 COGS-ALCOHOL	0	20,000	20,000	0.00	
613-45650-42620 GAS & FUEL	0	2,000	2,000	0.00	
613-45650-42650 UNIFORMS	0	1,750	1,750	0.00	
613-45650-42660 SHIPPING/POSTAGE	0	3,300	3,300	0.00	
613-45650-42666 MINOR EQUIPMENT	0	17,000	17,000	0.00	
613-45650-42690 CHANGE IN INVENTORY	0	0	0	0.00	
613-45650-42700 TRAVEL, CONFERENCES, DUES	0	2,000	2,000	0.00	
613-45650-42800 UTILITIES	0	98,000	98,000	0.00	
613-45650-42830 UTILITIES-WATER/SEWER	0	18,138	18,138	0.00	
613-45650-42850 CP PLAZA UTILITIES	0	1,567	1,567	0.00	
613-45650-42900 TICKETING FEES	0	8,000	8,000	0.00	
613-45650-42902 LABOR/USHER	0	8,000	8,000	0.00	
613-45650-42905 ENTERTAINMENT	0	278,000	278,000	0.00	
613-45650-42907 PRE-STURGIS PARTY	0	15,000	15,000	0.00	
613-45650-42913 STREET EXPENSES	0	6,500	6,500	0.00	
613-45650-42925 CHRISTMAS AT THE PALACE	0	1,000	1,000	0.00	
613-45650-42931 TOURISM TAX-1.5%	0	13,856	13,856	0.00	
613-45650-42950 CREDIT CARD FEES	<u>0</u>	<u>25,000</u>	<u>25,000</u>	<u>0.00</u>	
TOTAL CURRENT EXPENSES	0	1,070,954	1,070,954	0.00	

CITY OF MITCHELL
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613-CORN PALACE
CORN PALACE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CAPITAL OUTLAY</u>					
613-45650-43200 BUILDINGS	0	0	0	0.00	_____
613-45650-43300 IMPRVMENTS OTHER THAN BLDGS	0	30,800	30,800	0.00	_____
613-45650-43400 MACHINERY & EQUIPMENT	0	43,500	43,500	0.00	_____
613-45650-43460 SEATING REPLACEMENT	<u>650,000</u>	<u>0</u>	<u>(650,000)</u>	<u>100.00-</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	650,000	74,300	(575,700)	88.57-	
TOTAL CORN PALACE	650,000	1,944,043	1,294,043	199.08	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	650,000	1,944,043	1,294,043	199.08	
** REVENUE OVER(UNDER) EXPENDITURES **	(650,000)	(550,145)	99,855	15.36-	
<u>OTHER FINANCING SOURCES</u>					
613-3900 FROM GENERAL FUND	0	0	0	0.00	_____
613-3901 FROM ENTERTAINMENT TAX	0	554,000	554,000	0.00	_____
613-39104 DAMAGE/LOSS REIMB-CAPIT ASSETS	0	0	0	0.00	_____
613-39124 BOND PROCEEDS	0	0	0	0.00	_____
613-39131 SALE OF CAPITAL ASSETS-EQUIPME	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>_____</u>
TOTAL OTHER FINANCING SOURCES	0	554,000	554,000	0.00	
<u>OTHER FINANCING USES</u>					
613-49000-51000 TRANSFERS OUT	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>_____</u>
TOTAL ?????	0	0	0	0.00	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(650,000)	3,855	653,855	100.59-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
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614-GOLF COURSE

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
614-33930 FEMA DISAST ASST-CFDA #97.036	0	0	0	0.00	
614-33931 STATE OF SD-DISASTER ASSIST	0	0	0	0.00	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0.00	
<u>CHARGES-GOODS & SERVICES</u>					
614-3461 MEMBERSHIP FEES	166,000	196,000	30,000	18.07	
614-3462 RANGE MEMBERSHIP	23,000	23,000	0	0.00	
614-34620 RANGE BALLS	23,000	27,000	4,000	17.39	
614-34622 ADULT GREEN FEES	120,000	140,000	20,000	16.67	
614-34623 ADULT 9/18 SPLIT	0	0	0	0.00	
614-34626 PUNCH CARDS	17,000	17,500	500	2.94	
614-3463 ELECTRIC CART & STORAGE FEE	21,000	20,000	(1,000)	4.76-	
614-34630 1.5% TOURISM TAX~RANGE BALLS	300	450	150	50.00	
614-34631 CART RENTAL	135,000	168,000	33,000	24.44	
614-34632 LAWN BOWLING MAINTENANCE	0	0	0	0.00	
614-3464 ANNUAL TRAIL FEES	18,000	17,400	(600)	3.33-	
614-34641 LOCKER FEE	1,200	1,000	(200)	16.67-	
614-3465 TOURNAMENT SPONSOR FEE	24,000	28,000	4,000	16.67	
614-3466 MISC/GAS/PROG/CLUBHOUSE	1,700	1,800	100	5.88	
614-3467 ADVERTISING REVENUE (NO TAX)	4,000	4,000	0	0.00	
614-3469 INTEREST EARNED	0	0	0	0.00	
TOTAL CHARGES-GOODS & SERVICES	554,200	644,150	89,950	16.23	
<u>MISCELLANEOUS REVENUE</u>					
614-367 CONTRIBUTION FR PRIVATE SOURCE	0	0	0	0.00	
614-3671 CONTR FR PRIVATE SOURCE LAWN B	0	0	0	0.00	
614-3672 CITY CONTRIBUTION	4,500	4,500	0	0.00	
614-369 REFUNDS AND REIMBURSEMENTS	12,000	12,000	0	0.00	
TOTAL MISCELLANEOUS REVENUE	16,500	16,500	0	0.00	
*** TOTAL REVENUE ***	570,700	660,650	89,950	15.76	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
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614-GOLF COURSE
GOLF COURSE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER</u>					
614-45250-21610 ACCRUED LEAVE EXPENSE	0	0	0	0.00	_____
614-45250-21620 PENSION EXPENSE	0	0	0	0.00	_____
614-45250-21630 OPEB EXPENSE	0	0	0	0.00	_____
614-45250-21670 DEPRECIATION EXPENSE	0	0	0	0.00	_____
TOTAL OTHER	0	0	0	0.00	_____
<u>SALARIES</u>					
614-45250-41100 SALARIES	112,122	117,822	5,700	5.08	_____
614-45250-41110 OVERTIME	1,000	1,000	0	0.00	_____
614-45250-41120 PART-TIME	67,136	74,136	7,000	10.43	_____
614-45250-41200 SOCIAL SECURITY/MEDICARE	13,790	14,226	436	3.16	_____
614-45250-41300 RETIREMENT	6,787	7,129	342	5.04	_____
614-45250-41500 GROUP INSURANCE	45,072	55,353	10,281	22.81	_____
614-45250-41700 COMPENSATED ABSENCES	0	0	0	0.00	_____
TOTAL SALARIES	245,907	269,666	23,759	9.66	_____
<u>CURRENT EXPENSES</u>					
614-45250-42100 INSURANCE	12,000	14,000	2,000	16.67	_____
614-45250-42200 GOLF PRO CONTRACT	73,840	80,000	6,160	8.34	_____
614-45250-42250 PROFESSIONAL SERVICES	0	0	0	0.00	_____
614-45250-42300 PUBLISHING	2,000	2,000	0	0.00	_____
614-45250-42400 RENTALS	3,000	0	(3,000)	100.00-	_____
614-45250-42500 REPAIR & MAINTENANCE	12,000	10,000	(2,000)	16.67-	_____
614-45250-42600 SUPPLIES & MATERIALS	25,000	41,079	16,079	64.32	_____
614-45250-42601 SUPPLIES-LAWN BOWLING	0	0	0	0.00	_____
614-45250-42602 CHEMICALS	25,000	40,000	15,000	60.00	_____
614-45250-42603 SAND/GOLF COURSE	6,000	9,000	3,000	50.00	_____
614-45250-42604 TREES & SOD	2,500	2,500	0	0.00	_____
614-45250-42610 GAS & FUEL	15,000	15,000	0	0.00	_____
614-45250-42650 UNIFORMS	500	500	0	0.00	_____
614-45250-42690 CHANGE IN INVENTORY	0	0	0	0.00	_____
614-45250-42700 TRAVEL, CONF. & DUES	2,950	1,530	(1,420)	48.14-	_____
614-45250-42800 UTILITIES	20,180	21,000	820	4.06	_____
614-45250-42830 UTILITIES-WATER/SEWER	3,218	3,600	382	11.87	_____
614-45250-42920 COMPUTER SOFTWARE	7,834	12,175	4,341	55.41	_____
614-45250-42931 SALES TAX	300	400	100	33.33	_____
614-45250-42940 LIABILITY CLAIM	0	0	0	0.00	_____
614-45250-42999 REFUNDS	0	0	0	0.00	_____
TOTAL CURRENT EXPENSES	211,322	252,784	41,462	19.62	_____

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614-GOLF COURSE
GOLF COURSE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CAPITAL OUTLAY</u>					
614-45250-43200 BUILDINGS	0	0	0	0.00	_____
614-45250-43300 IMPROVEMENTS	20,000	0	(20,000)	100.00-	_____
614-45250-43400 MACHINERY & EQUIPMENT	<u>91,500</u>	<u>188,200</u>	<u>96,700</u>	<u>105.68</u>	<u>_____</u>
TOTAL CAPITAL OUTLAY	111,500	188,200	76,700	68.79	_____
TOTAL GOLF COURSE	568,729	710,650	141,921	24.95	_____
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	568,729	710,650	141,921	24.95	
** REVENUE OVER(UNDER) EXPENDITURES **	1,971	(50,000)	(51,971)	2,636.78-	
<u>OTHER FINANCING SOURCES</u>					
614-3900 FROM GENERAL FUND	0	0	0	0.00	_____
614-39104 DAMAGE/LOSS REIMB-CAPITAL ASSE	0	0	0	0.00	_____
614-39127 NOTE PROCEEDS	0	0	0	0.00	_____
614-39131 SALE OF FIXED ASSETS~EQUIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>_____</u>
TOTAL OTHER FINANCING SOURCES	0	0	0	0.00	_____
<u>OTHER FINANCING USES</u>					
614-49000-51100 TRANSFER OUT TO GENERAL FUND	<u>0</u>	<u>75,000</u>	<u>75,000</u>	<u>0.00</u>	<u>_____</u>
TOTAL ????	0	75,000	75,000	0.00	_____
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	1,971	(125,000)	(126,971)	6,441.96-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

619-CAMPGROUND

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
619-3310 FEMA GRANT-EMERGENCY SHELTER	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0.00	
<u>MISCELLANEOUS REVENUE</u>					
619-369 REFUNDS & REIMBURSEMENTS	0	0	0	0.00	
619-3692 CREDIT CARD FEES	<u>(3,100)</u>	<u>0</u>	<u>3,100</u>	<u>100.00-</u>	
TOTAL MISCELLANEOUS REVENUE	(3,100)	0	3,100	100.00-	
<u>CHARGES-GOODS & SERVICES</u>					
619-3771 FEES	110,000	115,000	5,000	4.55	
619-3773 CONCESSIONS	1,100	1,100	0	0.00	
619-3774 LAUNDRY/CLEANING/DAMAGES	500	600	100	20.00	
619-3775 RENTALS	5,000	300	(4,700)	94.00-	
619-37790 SALES TAX-TOURISM	1,500	1,600	100	6.67	
619-37795 BID #4 TAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	
TOTAL CHARGES-GOODS & SERVICES	118,100	118,600	500	0.42	
*** TOTAL REVENUE ***	115,000	118,600	3,600	3.13	

CITY OF MITCHELL
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619-CAMPGROUND
CAMPGROUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER</u>					
619-45220-21670 DEPRECIATION EXPENSE	0	0	0	0.00	
TOTAL OTHER	0	0	0	0.00	
<u>SALARIES</u>					
619-45220-41100 SALARIES	0	0	0	0.00	
619-45220-41120 PART TIME	30,144	31,104	960	3.18	
619-45220-41200 SOCIAL SECURITY/MEDICARE	2,306	2,379	73	3.17	
619-45220-41300 RETIREMENT	0	0	0	0.00	
619-45220-41500 GROUP INSURANCE	0	0	0	0.00	
TOTAL SALARIES	32,450	33,483	1,033	3.18	
<u>CURRENT EXPENSES</u>					
619-45220-42100 INSURANCE	0	0	0	0.00	
619-45220-42200 PROFESSIONAL SERVICES	0	4,000	4,000	0.00	
619-45220-42300 ADVERTISING/PROMOTION	1,200	1,300	100	8.33	
619-45220-42500 REPAIR & MAINTENANCE	8,000	8,000	0	0.00	
619-45220-42600 SUPPLIES	2,500	7,500	5,000	200.00	
619-45220-42610 COST OF GOODS SOLD	0	0	0	0.00	
619-45220-42620 COMPUTER SOFTWARE	4,144	4,344	200	4.83	
619-45220-42650 MINOR EQUIPMENT	0	0	0	0.00	
619-45220-42800 UTILITIES	21,150	23,000	1,850	8.75	
619-45220-42931 TOURISM TAX-1.5%	1,600	1,800	200	12.50	
619-45220-42935 BID TAX	3,800	5,000	1,200	31.58	
619-45220-42950 CREDIT CARD FEES	0	2,500	2,500	0.00	
TOTAL CURRENT EXPENSES	42,394	57,444	15,050	35.50	
<u>CAPITAL OUTLAY</u>					
619-45220-43200 BUILDINGS	800,202	0	(800,202)	100.00-	
619-45220-43400 EQUIPMENT	0	0	0	0.00	
TOTAL CAPITAL OUTLAY	800,202	0	(800,202)	100.00-	
TOTAL CAMPGROUND	875,046	90,927	(784,119)	89.61-	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	875,046	90,927	(784,119)	89.61-	
** REVENUE OVER (UNDER) EXPENDITURES **	(760,046)	27,673	787,719	103.64-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

619-CAMPGROUND
CAMPGROUND

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER FINANCING SOURCES</u>					
619-3900 FROM GENERAL FUND	0	0	0	0.00	
619-39104 DAMAGE/LOSS REIMB-CAP ASSETS	0	0	0	0.00	
TOTAL OTHER FINANCING SOURCES	0	0	0	0.00	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(760,046)	27,673	787,719	103.64-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

621-EMERGENCY MEDICAL SERVICE

REVENUES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>INTERGOVERNMENTAL REV</u>					
621-331 CARES ACT FUNDING	0	0	0	0.00	
621-33110 CORONAVIR RELIEF-CFDA #21.019	0	0	0	0.00	
621-33120 REGIONAL SERV DES ALN #21.027	0	0	0	0.00	
TOTAL INTERGOVERNMENTAL REV	0	0	0	0.00	
<u>MISCELLANEOUS REVENUE</u>					
621-367 CONTR FROM PRIVATE SOURCES	0	0	0	0.00	
621-369 REFUNDS & REIMBURSEMENTS	(4,150)	(4,150)	0	0.00	
621-3691 COLLECTION FEES	0	0	0	0.00	
621-3692 CREDIT CARD FEES	0	0	0	0.00	
TOTAL MISCELLANEOUS REVENUE	(4,150)	(4,150)	0	0.00	
<u>CHARGES-GOODS & SERVICES</u>					
621-3780 MEDICARE/MEDICAID PAYMENTS	355,273	355,273	0	0.00	
621-3781 INSURANCE PAYMENTS	241,364	241,364	0	0.00	
621-3782 PATIENT PAYMENTS	89,820	89,820	0	0.00	
621-3784 HANSON COUNTY	5,000	0	(5,000)	100.00-	
621-3787 CONTRACT SERVICES	16,018	720,000	703,982	4,394.94	
621-3789 MISCELLANEOUS	0	0	0	0.00	
TOTAL CHARGES-GOODS & SERVICES	707,475	1,406,457	698,982	98.80	
*** TOTAL REVENUE ***	703,325	1,402,307	698,982	99.38	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

621-EMERGENCY MEDICAL SERVICE
EMERGENCY MEDICAL SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>OTHER</u>					
621-44600-21610 ACCRUED LEAVE EXPENSE	0	0	0	0.00	
621-44600-21620 PENSION EXPENSE	0	0	0	0.00	
621-44600-21630 OPEB EXPENSE	0	0	0	0.00	
621-44600-21670 DEPRECIATION EXPENSE	0	0	0	0.00	
TOTAL OTHER	0	0	0	0.00	
 <u>SALARIES</u>					
621-44600-41100 SALARIES	925,662	1,401,498	475,836	51.40	
621-44600-41110 OVERTIME	72,500	75,000	2,500	3.45	
621-44600-41120 PART-TIME	26,400	18,000	(8,400)	31.82-	
621-44600-41200 SOCIAL SECURITY/MEDICARE	78,380	114,329	35,949	45.87	
621-44600-41300 RETIREMENT	79,852	118,120	38,268	47.92	
621-44600-41500 GROUP INSURANCE	296,986	453,426	156,440	52.68	
621-44600-41700 COMPENSATED ABSENCES	0	0	0	0.00	
TOTAL SALARIES	1,479,780	2,180,373	700,593	47.34	
 <u>CURRENT EXPENSES</u>					
621-44600-42100 INSURANCE	43,000	45,000	2,000	4.65	
621-44600-42200 PROFESSIONAL SERVICES	19,900	7,450	(12,450)	62.56-	
621-44600-42250 CONTRACT-QMC	54,000	55,000	1,000	1.85	
621-44600-42500 REPAIRS & MAINTENANCE	1,500	1,500	0	0.00	
621-44600-42510 SERVICE CONTRACT	0	0	0	0.00	
621-44600-42530 REPAIR & MAINT-VEHICLE	8,500	8,500	0	0.00	
621-44600-42600 SUPPLIES	30,400	28,400	(2,000)	6.58-	
621-44600-42610 GAS & OIL	13,775	12,375	(1,400)	10.16-	
621-44600-42630 SUPPLIES-COVID19	0	0	0	0.00	
621-44600-42640 UNIFORMS	3,600	7,500	3,900	108.33	
621-44600-42641 PROTECTIVE EQUIPMENT	0	37,720	37,720	0.00	
621-44600-42650 MINOR EQUIPMENT	2,750	2,750	0	0.00	
621-44600-42661 POSTAGE	50	50	0	0.00	
621-44600-42670 PUBLIC EDUCATION	0	0	0	0.00	
621-44600-42690 INVENTORY OF SUPPLIES	0	0	0	0.00	
621-44600-42693 SOFTWARE/SUPPORT	5,200	10,480	5,280	101.54	
621-44600-42700 TRAVEL, TRAINING & CONFERENCE	11,590	18,590	7,000	60.40	
621-44600-42800 UTILITIES	3,200	5,125	1,925	60.16	
621-44600-42900 SUBSCRIPTIONS	100	100	0	0.00	
621-44600-42950 RSD GRANT	189,561	0	(189,561)	100.00-	
TOTAL CURRENT EXPENSES	387,126	240,540	(146,586)	37.87-	

CITY OF MITCHELL
BUDGET COMPARISON REPORT
AS OF: DECEMBER 31ST, 2025

621-EMERGENCY MEDICAL SERVICE
EMERGENCY MEDICAL SERVICE

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	SELECTED BUDGET	BUDGET VARIANCE	PERCENT VARIANCE	BUDGET WORKSPACE
<u>CAPITAL OUTLAY</u>					
621-44600-43400 MACHINERY & EQUIPMENT	0	46,000	46,000	0.00	_____
621-44600-43410 RADIOS	0	0	0	0.00	_____
621-44600-43420 AMBULANCE REPLACEMENT	0	0	0	0.00	_____
621-44600-43430 UTV	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL CAPITAL OUTLAY	0	46,000	46,000	0.00	
TOTAL EMERGENCY MEDICAL SERVICE	1,866,906	2,466,913	600,007	32.14	
	=====	=====	=====	=====	=====
*** TOTAL EXPENDITURES ***	1,866,906	2,466,913	600,007	32.14	
** REVENUE OVER(UNDER) EXPENDITURES **	(1,163,581)	(1,064,606)	98,975	8.51-	
<u>OTHER FINANCING SOURCES</u>					
621-3900 FROM GENERAL FUND	800,407	800,407	0	0.00	_____
621-39104 DAMAGE/LOSS REIMB-CAP ASSETS	0	0	0	0.00	_____
621-39131 SALE OF FIXED ASSETS-EQUIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	_____
TOTAL OTHER FINANCING SOURCES	800,407	800,407	0	0.00	
REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER (USES)	(363,174)	(264,199)	98,975	27.25-	

City of Mitchell Capital Improvement Plan FY2026														
Category	Project	Description	Fund	Department	Division	Requested Budget	City Administration Review	Mayor's Proposed Budget	Grants/ Donations	Assigned Reserve	SRF Loan Financing	STIP	Enterprise or Special Fund Revenue	General Fund
Equipment		UTV	Airport	Public Works	Airport	\$ 35,000	\$ 35,000	\$ 35,000						\$ 35,000
Equipment		Loader (snow removal)	Airport	Public Works	Airport	\$ 300,000	\$ 300,000	\$ 300,000						\$ 300,000
Infrastructure		Pavement Maintenance	Airport	Public Works	Airport	\$ 200,000	\$ 200,000	\$ 200,000						\$ 200,000
Infrastructure		Airport Runway Reconstruction	Airport	Public Works	Airport	\$ 11,115,000	\$ 11,115,000	\$ 11,115,000	\$ 10,815,000					\$ 300,000
Equipment		Outfront Mower	Campground	Parks & Rec	Campground	\$ 40,000	\$ -	\$ -					\$ -	\$ -
Equipment		Apple Ipad with Screen Protectors	Services	Community Services	Palace Transit	\$ 7,617	\$ 7,617	\$ 7,617	\$ 6,094					\$ 1,523
Equipment		Tires	Community	Community Services	Palace Transit	\$ 19,000	\$ 19,000	\$ 19,000	\$ 15,200					\$ 3,800
Equipment		Passenger Bus	Services	Community Services	Palace Transit	\$ 65,385	\$ 65,385	\$ 65,385						\$ 65,385
Equipment		13 new round tables	Services	Community Services	JVCC	\$ 5,182	\$ 5,182	\$ 5,182					\$ 5,182	\$ -
Equipment		Commercial Fridge	Corn Palace	Corn Palace	Corn Palace	\$ 2,500	\$ 2,500	\$ 2,500					\$ 2,500	\$ -
Equipment		Stainless Steel Sink	Corn Palace	Corn Palace	Corn Palace	\$ 3,000	\$ 3,000	\$ 3,000					\$ 3,000	\$ -
Equipment		Hot Dog Cart	Corn Palace	Corn Palace	Corn Palace	\$ 3,000	\$ 3,000	\$ 3,000					\$ 3,000	\$ -
Equipment		Ice Machine	Corn Palace	Corn Palace	Corn Palace	\$ 5,000	\$ 5,000	\$ 5,000					\$ 5,000	\$ -
Equipment		Box Office Microphone/Speaker	Corn Palace	Corn Palace	Corn Palace	\$ 5,000	\$ 5,000	\$ 5,000					\$ 5,000	\$ -
Equipment		Farm Facts/Display Pieces	Corn Palace	Corn Palace	Corn Palace	\$ 10,000	\$ 10,000	\$ 10,000					\$ 10,000	\$ -
Equipment		Running/Chaser Lights	Corn Palace	Corn Palace	Corn Palace	\$ 25,000	\$ 25,000	\$ 15,000					\$ 15,000	\$ -
Equipment		Replace Corn Palace Dome Lighting	Corn Palace	Corn Palace	Corn Palace	\$ -	\$ -	\$ 10,000					\$ 10,000	\$ -
Facility Improvement		Restroom Remodel	Corn Palace	Corn Palace	Corn Palace	\$ 20,000	\$ 20,000	\$ 20,000					\$ 20,000	\$ -
Facility Improvement		Chiller Pump	Corn Palace	Corn Palace	Corn Palace	\$ 50,200	\$ -	\$ -					\$ -	\$ -
Facility Improvement		Boiler pump	Corn Palace	Corn Palace	Corn Palace	\$ 56,700	\$ -	\$ -					\$ -	\$ -
Facility Improvement		Corn Palace Murals- Decorating	Corn Palace	Corn Palace	Corn Palace	\$ 124,000	\$ 124,000	\$ 124,000					\$ 124,000	\$ -
Facility Improvement		Locker Room Remodel	Corn Palace	Corn Palace	Corn Palace	\$ 150,000	\$ -	\$ -					\$ -	\$ -
Facility Improvement		AHU (4) North	Corn Palace	Corn Palace	Corn Palace	\$ 263,250	\$ -	\$ -					\$ -	\$ -
Facility Improvement		AHU (5) South	Corn Palace	Corn Palace	Corn Palace	\$ 263,250	\$ -	\$ -					\$ -	\$ -
Facility Improvement		AHU (2) Main Floor	Corn Palace	Corn Palace	Corn Palace	\$ 271,350	\$ -	\$ -					\$ -	\$ -
Facility Improvement		AHU (3) Main Floor	Corn Palace	Corn Palace	Corn Palace	\$ 346,680	\$ -	\$ -					\$ -	\$ -
Facility Improvement		Elevator Improvement	Corn Palace	Corn Palace	Corn Palace	\$ 500,000	\$ -	\$ -					\$ -	\$ -
Facility Improvement		Boiler Plant	Corn Palace	Corn Palace	Corn Palace	\$ 503,415	\$ -	\$ -					\$ -	\$ -
Facility Improvement		Chiller Plant	Corn Palace	Corn Palace	Corn Palace	\$ 779,470	\$ -	\$ -					\$ -	\$ -
Equipment		Four Scoop Stretchers	EMS	Fire/EMS	EMS	\$ 8,000	\$ 8,000	\$ 8,000						\$ 8,000
Equipment		Protective Equipment	EMS	Fire/EMS	EMS	\$ 37,720	\$ 37,720	\$ 37,720						\$ 37,720
Equipment		Battery Operated Vehicle extrication tools	EMS	Fire/EMS	EMS	\$ 38,000	\$ 38,000	\$ 38,000						\$ 38,000
Equipment		Radio Console, repeater, antenna repair & labor	EMS	PD/E911	E911	\$ 3,500	\$ 3,500	\$ 3,500						\$ 3,500
Facility Improvement		Corn Palace Plaza Expansion Complete with Splash park	Entertainment T	Ent. Tax	Ent. Tax	\$ 750,000	\$ 750,000	\$ 750,000		\$ 110,568			\$ 639,432	\$ -
Equipment		Timeclock Software	General	Admin	IT	\$ 30,000	\$ -	\$ -						\$ -
Equipment		see click fix	General	Admin	IT	\$ 30,000	\$ 30,000	\$ 30,000						\$ 30,000
Equipment		Scale Computing/Storage (4 Servers-	General	Admin	IT	\$ 115,000	\$ 115,000	\$ 115,000						\$ 115,000
Facility Improvement		Flooring/Painting City Hall	General	Admin	Municipal Buildings	\$ 30,000	\$ -	\$ -						\$ -
Equipment		Grain Rescue Auger	General	Fire/EMS	Fire	\$ 1,050	\$ 1,050	\$ 1,050						\$ 1,050
Equipment		ice Rescue Suit	General	Fire/EMS	Fire	\$ 1,050	\$ 1,050	\$ 1,050						\$ 1,050
Equipment		Structural Fire Gear	General	Fire/EMS	Fire	\$ 1,150	\$ 1,150	\$ 1,150						\$ 1,150
Equipment		Wildland Gear	General	Fire/EMS	Fire	\$ 1,425	\$ 1,425	\$ 1,425						\$ 1,425
Equipment		Rescue Helmts/Harnesses	General	Fire/EMS	Fire	\$ 1,800	\$ 1,800	\$ 1,800						\$ 1,800
Equipment		Tanker 2 primer & exhaust	General	Fire/EMS	Fire	\$ 2,000	\$ 2,000	\$ 2,000						\$ 2,000
Equipment		SCBA- replace nonworking lights	General	Fire/EMS	Fire	\$ 2,000	\$ 2,000	\$ 2,000						\$ 2,000
Equipment		Hose Tester	General	Fire/EMS	Fire	\$ 4,500	\$ 4,500	\$ 4,500						\$ 4,500
Equipment		Hose Replacement	General	Fire/EMS	Fire	\$ 5,000	\$ 5,000	\$ 5,000						\$ 5,000
Equipment		Hazardous Materials Testing Kit	General	Fire/EMS	Fire	\$ 7,500	\$ 7,500	\$ 7,500						\$ 7,500
Equipment		Mighty Struts	General	Fire/EMS	Fire	\$ 10,000	\$ 10,000	\$ 10,000						\$ 10,000
Equipment		Replace Dive/Water Rescue Gear	General	Fire/EMS	Fire	\$ 19,500	\$ 19,500	\$ 19,500						\$ 19,500
Equipment		2nd Payment on Fire Engine	General	Fire/EMS	Fire	\$ 301,000	\$ 301,000	\$ 301,000						\$ 301,000
Facility Improvement		Replace 4 water valves (Fire Bay)	General	Fire/EMS	Fire	\$ 3,500	\$ 3,500	\$ 3,500						\$ 3,500
Facility Improvement		Carpet in Dorm	General	Fire/EMS	Fire	\$ 5,000	\$ 5,000	\$ 5,000						\$ 5,000
Facility Improvement		Second Fire Station	General	Fire/EMS	Fire	\$ 2,500,000	\$ 1,250,000	\$ 2,500,000		\$ 2,500,000				\$ -
Equipment		AED/Cabinets Replacements	General	HR	HR	\$ 17,100	\$ 17,100	\$ 17,100						\$ 17,100
Equipment		Books	General	Library	Library	\$ 47,000	\$ 47,000	\$ 47,000						\$ 47,000
Equipment		Rotary Brush for ventrac	General	Parks & Rec	Cemetery	\$ 6,600	\$ 6,600	\$ 6,600						\$ 6,600

City of Mitchell Capital Improvement Plan FY2026														
Category	Project	Description	Fund	Department	Division	Requested Budget	City Administration Review	Mayor's Proposed Budget	Grants/ Donations	Assigned Reserve	SRF Loan Financing	STIP	Enterprise or Special Fund Revenue	General Fund
Equipment		Used Truck	General	Parks & Rec	Cemetery	\$ 25,000	\$ 25,000	\$ 25,000						\$ 25,000
Equipment		Payloader (shared with golf)	General	Parks & Rec	Cemetery	\$ 50,000	\$ 50,000	\$ 50,000						\$ 50,000
Facility Improvement		Concrete in Cold Stoarge	General	Parks & Rec	Cemetery	\$ 9,000	\$ 9,000	\$ 9,000						\$ 9,000
Facility Improvement		Tuck Point Entrance Pillars	General	Parks & Rec	Cemetery	\$ 85,000	\$ 35,000	\$ 35,000						\$ 35,000
Infrastructure		Crack seal/fog cemetery roads	General	Parks & Rec	Cemetery	\$ 20,000	\$ 20,000	\$ 20,000						\$ 20,000
Equipment		Axon Camera System	General	PD/E911	Police	\$ 5,752	\$ 5,752	\$ 5,752						\$ 5,752
Equipment		Car Printers	General	PD/E911	Police	\$ 9,200	\$ -	\$ 9,200						\$ 9,200
Equipment		Radar Units	General	PD/E911	Police	\$ 14,000	\$ 14,000	\$ 14,000						\$ 14,000
Equipment		Computers & Docks for vehicles	General	PD/E911	Police	\$ 29,000	\$ 29,000	\$ 29,000						\$ 29,000
Equipment		unmarked Explorer	General	PD/E911	Police	\$ 60,000	\$ 60,000	\$ 60,000						\$ 60,000
Equipment		Ford Explorer	General	PD/E911	Police	\$ 72,820	\$ 72,820	\$ 72,820						\$ 72,820
Equipment		Ford Explorer	General	PD/E911	Police	\$ 72,820	\$ 72,820	\$ 72,820						\$ 72,820
Facility Improvement		Range Roof	General	PD/E911	Police	\$ 9,500	\$ 9,500	\$ 9,500						\$ 9,500
Facility Improvement		A/C replacements(4)	General	PD/E911	Police	\$ 160,000	\$ 160,000	\$ 160,000						\$ 160,000
Equipment		Pictometry Payment to Davison Co.	General	Public Works	Public Works Admin	\$ 12,000	\$ 12,000	\$ 12,000						\$ 12,000
Equipment		Building Inspector Truck	General	Public Works	Public Works Admin	\$ 48,000	\$ 48,000	\$ 48,000						\$ 48,000
Equipment		Salt/Sand	General	Public Works	Snow Removal	\$ 75,000	\$ 75,000	\$ 75,000						\$ 75,000
Infrastructure		Ice Arena Parking Lot	General	Public Works	Storm Drainage	\$ 102,000	\$ 102,000	\$ 102,000						\$ 102,000
Infrastructure	13th Avenue Wisconsin to Park	13th Avenue- Wisconsin to Park	General	Public Works	Storm Drainage	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000			\$ 1,100,000			\$ -
Infrastructure	N. Ohlman from 23rd to Kemper	N. Ohlman from 23rd to Kemper	General	Public Works	Storm Drainage	\$ 1,490,000	\$ 1,490,000	\$ 1,490,000			\$ 1,490,000			\$ -
Infrastructure	Anderson & Williams Drainage	Anderson & Williams Drainage	General	Public Works	Storm Drainage	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000			\$ 1,600,000			\$ -
Equipment		Refig recylcer- freon	General	Public Works	Street	\$ 7,000	\$ 7,000	\$ 7,000						\$ 7,000
Equipment		Forklift	General	Public Works	Street	\$ 40,000	\$ -	\$ -						\$ -
Equipment		Tack Truck	General	Public Works	Street	\$ 270,000	\$ 270,000	\$ 270,000						\$ 270,000
Infrastructure	Parking Lots	Lion's Point Park	General	Public Works	Street & Sidewalk	\$ 20,700	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	Camp Arroya	General	Public Works	Street & Sidewalk	\$ 21,850	\$ -	\$ -						\$ -
Infrastructure		Gravel- Base	General	Public Works	Street & Sidewalk	\$ 25,000	\$ 25,000	\$ 25,000						\$ 25,000
Infrastructure	Sidewalk	Hazardous Sidewalk Repair (City)	General	Public Works	Street & Sidewalk	\$ 25,000	\$ 25,000	\$ 25,000						\$ 25,000
Infrastructure	Alleys	RR To 1st West of Main	General	Public Works	Street & Sidewalk	\$ 25,000	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	Kippes Bay Drive	General	Public Works	Street & Sidewalk	\$ 26,450	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	West of 23rd & Main	General	Public Works	Street & Sidewalk	\$ 27,600	\$ -	\$ -						\$ -
Infrastructure	Sidewalk	City Sidewalk- Cabelas Pond Area & Main Street/ Dog Park Phase I	General	Public Works	Street & Sidewalk	\$ 30,000	\$ 30,000	\$ 30,000						\$ 30,000
Infrastructure	Alleys	1st to 2nd west of main	General	Public Works	Street & Sidewalk	\$ 31,300	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	Ice Arena Parking Lot	General	Public Works	Street & Sidewalk	\$ 42,500	\$ 42,500	\$ 42,500						\$ 42,500
Infrastructure	Parking Lots	S. Indian Village	General	Public Works	Street & Sidewalk	\$ 46,000	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	Kibbee Park	General	Public Works	Street & Sidewalk	\$ 48,300	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	Hitchcock Parking Lot by the Pool	General	Public Works	Street & Sidewalk	\$ 90,000	\$ 90,000	\$ 90,000						\$ 90,000
Infrastructure	Parking Lots	Sandy Beach	General	Public Works	Street & Sidewalk	\$ 48,300	\$ -	\$ -						\$ -
Infrastructure	Sidewalk	Sidewalk Construction- Repairs	General	Public Works	Street & Sidewalk	\$ 50,000	\$ 50,000	\$ 50,000						\$ 50,000
Infrastructure	Overlay	N. Rowley 13th to 15th	General	Public Works	Street & Sidewalk	\$ 50,151	\$ 50,151	\$ 50,151				\$ 50,151		\$ -
Infrastructure	Overlay	Hunter 3rd to 5th	General	Public Works	Street & Sidewalk	\$ 50,160	\$ 50,160	\$ -						\$ -
Infrastructure	Alleys	3rd to 4th East of Main	General	Public Works	Street & Sidewalk	\$ 57,830	\$ -	\$ -						\$ -
Infrastructure	Alleys	6th to 5th west of main	General	Public Works	Street & Sidewalk	\$ 58,100	\$ -	\$ -						\$ -
Infrastructure	Alleys	7th to 6th west of rowley	General	Public Works	Street & Sidewalk	\$ 58,100	\$ -	\$ -						\$ -
Infrastructure	Alleys	Kimball to Lawler- North of 6th	General	Public Works	Street & Sidewalk	\$ 58,100	\$ -	\$ -						\$ -
Infrastructure	Alleys	Kimball to Lawler S. of 7th	General	Public Works	Street & Sidewalk	\$ 58,100	\$ -	\$ -						\$ -
Infrastructure	Alleys	rowley to duff north of 2nd	General	Public Works	Street & Sidewalk	\$ 59,000	\$ -	\$ -						\$ -
Infrastructure	Alleys	Rowley to Duff North of 1st	General	Public Works	Street & Sidewalk	\$ 59,000	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	Amphitheater	General	Public Works	Street & Sidewalk	\$ 59,800	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	Road though kiwanis Park - east of cemetery	General	Public Works	Street & Sidewalk	\$ 59,800	\$ -	\$ -						\$ -
Infrastructure	Alleys	4th to 3rd west of main	General	Public Works	Street & Sidewalk	\$ 68,580	\$ -	\$ -						\$ -
Infrastructure	Overlay	E. 23rd Main to Langon	General	Public Works	Street & Sidewalk	\$ 71,458	\$ 71,458	\$ 71,458				\$ 71,458		\$ -
Infrastructure	Overlay	E. Hanson Kimball to Burr	General	Public Works	Street & Sidewalk	\$ 76,510	\$ 76,510	\$ 76,510				\$ 76,510		\$ -
Infrastructure		Chip Seal Aggregate	General	Public Works	Street & Sidewalk	\$ 77,000	\$ 77,000	\$ 77,000				\$ 77,000		\$ -
Infrastructure	13th Avenue Wisconsin to Park	Paving	General	Public Works	Street & Sidewalk	\$ 94,000	\$ 94,000	\$ 94,000				\$ 94,000		\$ -
Infrastructure	Sidewalk	City Costs- Sidewalk Assessments	General	Public Works	Street & Sidewalk	\$ 119,000	\$ 119,000	\$ 119,000				\$ 119,000		\$ -
Infrastructure	Overlay	Gamble 1st to 5th	General	Public Works	Street & Sidewalk	\$ 141,300	\$ 141,300	\$ 141,300				\$ 106,881		\$ 34,419
Infrastructure	Overlay	Marshall 1st to 5th	General	Public Works	Street & Sidewalk	\$ 141,300	\$ 141,300	\$ 141,300						\$ 141,300

City of Mitchell Capital Improvement Plan FY2026														
Category	Project	Description	Fund	Department	Division	Requested Budget	City Administration Review	Mayor's Proposed Budget	Grants/ Donations	Assigned Reserve	SRF Loan Financing	STIP	Enterprise or Special Fund Revenue	General Fund
Infrastructure	Overlay	N. Duff 4th to 3rd	General	Public Works	Street & Sidewalk	\$ 167,200	\$ 167,200	\$ 167,200						\$ 167,200
Infrastructure	N. Ohlman from 23rd to Kemper	Chip Seal Asphalt	General	Public Works	Street & Sidewalk	\$ 340,000	\$ 340,000	\$ 340,000						\$ 340,000
Infrastructure		Paving	General	Public Works	Street & Sidewalk	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000						\$ 1,250,000
Infrastructure	Bike Path Construction	National Guard Road around lake	General	Public Works	Street & Sidewalk	\$ 1,500,000	\$ -	\$ -						\$ -
Equipment		Battery Backup- 12th & Sanborn	General	Public Works	Traffic	\$ 12,000	\$ 12,000	\$ 12,000						\$ 12,000
Equipment		Crosswalk RRFB- 1st & Mentzer	General	Public Works	Traffic	\$ 25,000	\$ 25,000	\$ 25,000						\$ 25,000
Equipment		UTV	General	Public Works	Traffic	\$ 35,000	\$ 35,000	\$ 35,000						\$ 35,000
Equipment		EZ liner trailrunner	General	Public Works	Traffic	\$ 165,000	\$ -	\$ -						\$ -
Infrastructure		repaint burr street	General	Public Works	Traffic	\$ 20,000	\$ 20,000	\$ 20,000						\$ 20,000
Equipment		Irrigation Computer	Golf	Parks & Rec	Golf	\$ 3,100	\$ 3,100	\$ 3,100					\$ 3,100	\$ -
Equipment		Clover P.O.S	Golf	Parks & Rec	Golf	\$ 4,000	\$ 4,000	\$ 4,000					\$ 4,000	\$ -
Equipment		Tree Injection Equipment	Golf	Parks & Rec	Golf	\$ 5,000	\$ 5,000	\$ 5,200					\$ 5,200	\$ -
Equipment		Range Balls	Golf	Parks & Rec	Golf	\$ 7,000	\$ 7,000	\$ 7,000					\$ 7,000	\$ -
Equipment		Range Ball Picker	Golf	Parks & Rec	Golf	\$ 7,000	\$ 7,000	\$ 7,000					\$ 7,000	\$ -
Equipment		Top Dressing Sand	Golf	Parks & Rec	Golf	\$ 9,000	\$ 9,000	\$ 9,000					\$ 9,000	\$ -
Equipment		Wetting Agent Due to Lake Irrigation	Golf	Parks & Rec	Golf	\$ 11,000	\$ 11,000	\$ 11,000					\$ 11,000	\$ -
Equipment		Range Ball Dispenser	Golf	Parks & Rec	Golf	\$ 16,200	\$ 16,200	\$ 16,200					\$ 16,200	\$ -
Equipment		Loader (shared with cemetery)	Golf	Parks & Rec	Golf	\$ 50,000	\$ 50,000	\$ 50,000					\$ 50,000	\$ -
Equipment		Irrigation Filter	Golf	Parks & Rec	Golf	\$ 55,000	\$ 55,000	\$ 55,000					\$ 55,000	\$ -
Equipment		Tractor	Golf	Parks & Rec	Golf	\$ 55,000	\$ 55,000	\$ 55,000					\$ 55,000	\$ -
Equipment		Cart Path Paving	Golf	Parks & Rec	Golf	\$ 70,000	\$ -	\$ -					\$ -	\$ -
Equipment		Golf Course Improvements- Phase III	Golf	Parks & Rec	Golf	\$ 1,330,000	\$ -	\$ -					\$ -	\$ -
Equipment		Picnic Table Replacements	Park	Parks & Rec	Parks	\$ 6,000	\$ 6,000	\$ 6,000						\$ 6,000
Equipment		New Baskets for Disc Golf	Park	Parks & Rec	Parks	\$ 7,000	\$ 7,000	\$ 7,000						\$ 7,000
Equipment		Mower Deck for toolcat	Park	Parks & Rec	Parks	\$ 7,500	\$ 7,500	\$ 7,500						\$ 7,500
Equipment		Sunshades at Hitchcock and Kibbee Park	Park	Parks & Rec	Parks	\$ 8,000	\$ 8,000	\$ 8,000						\$ 8,000
Equipment		zero turn mower	Park	Parks & Rec	Parks	\$ 16,000	\$ 16,000	\$ 16,000						\$ 16,000
Equipment		Jennewin Playground	Park	Parks & Rec	Parks	\$ 180,000	\$ 180,000	\$ 180,000	\$ 90,000					\$ 90,000
Facility Improvement		Munroe Park Outdoor Rink	Park	Parks & Rec	Parks	\$ 4,000	\$ 4,000	\$ 4,000						\$ 4,000
Facility Improvement		Event Power at Hitchcock Park	Park	Parks & Rec	Parks	\$ 8,500	\$ 8,500	\$ 8,000						\$ 8,000
Facility Improvement		Nursery Start Up	Park	Parks & Rec	Parks	\$ 10,000	\$ 10,000	\$ 10,000						\$ 10,000
Facility Improvement		Hitchcock Baseball Field Light Panel	Park	Parks & Rec	Parks	\$ 10,000	\$ 10,000	\$ 10,000						\$ 10,000
Facility Improvement		A/C & Furnace at Day Camp	Park	Parks & Rec	Parks	\$ 13,000	\$ 13,000	\$ 13,000						\$ 13,000
Facility Improvement		Concrete Curbing for Gainer playground	Park	Parks & Rec	Parks	\$ 14,000	\$ 14,000	\$ 14,000						\$ 14,000
Facility Improvement		Tuck point hitchcock park entrance	Park	Parks & Rec	Parks	\$ 20,000	\$ 20,000	\$ 20,000						\$ 20,000
Facility Improvement		Playground Mulch	Park	Parks & Rec	Parks	\$ 20,000	\$ 20,000	\$ 20,000						\$ 20,000
Facility Improvement		City Beautification- plants & weed control	Park	Parks & Rec	Parks	\$ 25,000	\$ 25,000	\$ 25,000						\$ 25,000
Facility Improvement		Siding, doors, windows at Patton Young Park	Park	Parks & Rec	Parks	\$ 35,000	\$ 35,000	\$ 35,000						\$ 35,000
Facility Improvement		Sandvolleyball Courts & Lighting at	Park	Parks & Rec	Parks	\$ 60,000	\$ -	\$ -						\$ -
Facility Improvement		Hitchcock Park Restroom	Park	Parks & Rec	Parks	\$ 180,000	\$ -	\$ -						\$ -
Facility Improvement		Fish Cleaning Station at Lake Jetty	Park	Parks & Rec	Parks	\$ 200,000	\$ -	\$ -						\$ -
Facility Improvement		Hitchcock Park Roadway & Pool Perimeter	Park	Parks & Rec	Parks	\$ 326,000	\$ 326,000	\$ 326,000						\$ 326,000
Facility Improvement		Splash Pad at Hitchcock Park	Park	Parks & Rec	Parks	\$ 350,000	\$ -	\$ -						\$ -
Facility Improvement		Railroad Trail	Park	Parks & Rec	Parks	\$ 373,313	\$ 373,313	\$ 373,313	\$ 373,313					\$ -
Facility Improvement		Replace 8 tennis courts	Park	Parks & Rec	Parks	\$ 2,500,000	\$ -	\$ -						\$ -
Infrastructure		Pave Parking Lot at Parks Shop	Park	Parks & Rec	Parks	\$ 85,000	\$ -	\$ -						\$ -
Infrastructure	Parking Lots	Extend Parking Lot by Hitchcock Park by pool- on 1st Ave.	Park	Parks & Rec	Parks	\$ 90,000	\$ 90,000	\$ 90,000						\$ 90,000
Equipment		Replace Pad on Frog Slide	Park	Parks & Rec	Recreation & Aquatics	\$ 5,000	\$ 5,000	\$ 5,000						\$ 5,000
Equipment		Muriatic Acid Tank	Park	Parks & Rec	Recreation & Aquatics	\$ 5,000	\$ 5,000	\$ 5,000						\$ 5,000
Equipment		Handicap Lift Replacement	Park	Parks & Rec	Recreation & Aquatics	\$ 8,000	\$ 8,000	\$ 8,000						\$ 8,000
Equipment		Sunshade Replacements	Park	Parks & Rec	Recreation & Aquatics	\$ 14,000	\$ 14,000	\$ 14,000						\$ 14,000
Equipment		Slide Restoration	Park	Parks & Rec	Recreation & Aquatics	\$ 15,000	\$ 15,000	\$ 15,000						\$ 15,000
Equipment		Riddell Youth Football Helmets	Park	Parks & Rec	Recreation & Aquatics	\$ 20,000	\$ -	\$ -						\$ -
Equipment		Swimsuit Water Extractor	Park	Parks & Rec	Recreation Center	\$ 5,000	\$ 5,000	\$ 5,000						\$ 5,000
Equipment		Janitor's Cart	Park	Parks & Rec	Recreation Center	\$ 5,000	\$ 5,000	\$ 5,000						\$ 5,000
Equipment		6 new cameras	Park	Parks & Rec	Recreation Center	\$ 9,500	\$ 9,500	\$ 9,500						\$ 9,500
Equipment		3 Nusteps	Park	Parks & Rec	Recreation Center	\$ 22,500	\$ -	\$ -						\$ -
Equipment		Replace Sand Filters- Indoor Pool	Park	Parks & Rec	Recreation Center	\$ 25,000	\$ 25,000	\$ 25,000						\$ 25,000
Facility Improvement		Kids Play Area Lighting Replacement	Park	Parks & Rec	Recreation Center	\$ 5,500	\$ -	\$ -						\$ -

City of Mitchell Capital Improvement Plan FY2026														
Category	Project	Description	Fund	Department	Division	Requested Budget	City Administration Review	Mayor's Proposed Budget	Grants/Donations	Assigned Reserve	SRF Loan Financing	STIP	Enterprise or Special Fund Revenue	General Fund
Facility Improvement		Refinish Gym Floors	Park	Parks & Rec	Recreation Center	\$ 8,000	\$ 8,000	\$ 8,000						\$ 8,000
Facility Improvement		Hot Tub System with Acid	Park	Parks & Rec	Recreation Center	\$ 9,500	\$ 11,000	\$ 11,000						\$ 11,000
Facility Improvement		Replace 2 HVAC	Park	Parks & Rec	Recreation Center	\$ 20,000	\$ 20,000	\$ 20,000						\$ 20,000
Facility Improvement		Pool Heater	Park	Parks & Rec	Recreation Center	\$ 47,500	\$ 47,500	\$ 47,500						\$ 47,500
Equipment		Outdoor Workout Equipment	Park	Parks & Rec	Sports Complex	\$ 5,000	\$ -	\$ 5,000						\$ 5,000
Equipment		Ice Edger	Park	Parks & Rec	Sports Complex	\$ 8,500	\$ 8,500	\$ 8,500						\$ 8,500
Equipment		Batting Cages at Cadwell between Fields A &	Park	Parks & Rec	Sports Complex	\$ 30,000	\$ -	\$ -						\$ -
Facility Improvement		Stainless Steel Countertop- Soccer	Park	Parks & Rec	Sports Complex	\$ 9,500	\$ -	\$ -						\$ -
Facility Improvement		LED Rink Lighting	Park	Parks & Rec	Sports Complex	\$ 12,000	\$ 12,000	\$ 12,000						\$ 12,000
Facility Improvement		Field of Dreams Pressbox	Park	Parks & Rec	Sports Complex	\$ 45,000	\$ 45,000	\$ 45,000						\$ 45,000
Facility Improvement		LED on drake	Park	Parks & Rec	Sports Complex	\$ 325,000	\$ -	\$ -						\$ -
Facility Improvement		LED lights on ABC	Park	Parks & Rec	Sports Complex	\$ 465,000	\$ -	\$ -						\$ -
Facility Improvement		Storage Building	Park	Parks & Rec	Sports Complex	\$ 500,000	\$ -	\$ -						\$ -
Facility Improvement		Ice Arena Roof	Park	Parks & Rec	Sports Complex	\$ 1,250,000	\$ 1,250,000	\$ 1,250,000		\$ 1,250,000				\$ -
Facility Improvement		LED Lights 8 Softball Fields	Park	Parks & Rec	Sports Complex	\$ 1,250,000	\$ -	\$ -						\$ -
Facility Improvement		Sports Field House	Park	Parks & Rec	Sports Complex	\$ 2,000,000	\$ -	\$ -						\$ -
Facility Improvement		5 pole replacements listed as "rejects" 50%	Park	Parks & Rec	Sports Complex	\$ -	\$ 100,000	\$ 100,000						\$ 100,000
Equipment		Plow	Sanitation	Public Works	Landfill	\$ 10,000	\$ 10,000	\$ 10,000					\$ 10,000	\$ -
Equipment		3/4 Ton Truck	Sanitation	Public Works	Landfill	\$ 50,000	\$ 50,000	\$ 50,000					\$ 50,000	\$ -
Facility Improvement		Flooring	Sanitation	Public Works	Landfill	\$ 5,000	\$ 5,000	\$ 5,000					\$ 5,000	\$ -
Facility Improvement		Awning for Scale Opeartor	Sanitation	Public Works	Landfill	\$ 10,000	\$ 10,000	\$ 10,000					\$ 10,000	\$ -
Facility Improvement		Door Improvements	Sanitation	Public Works	Landfill	\$ 10,000	\$ 10,000	\$ 10,000					\$ 10,000	\$ -
Facility Improvement		Portable Fencing	Sanitation	Public Works	Landfill	\$ 50,000	\$ 50,000	\$ 50,000					\$ 50,000	\$ -
Facility Improvement		Land Purchase (payment 2 of 10)	Sanitation	Public Works	Landfill	\$ 348,000	\$ 348,000	\$ 348,000					\$ 348,000	\$ -
Infrastructure		Alley Maintenance- 2 Alley Projects	Sanitation	Public Works	Landfill	\$ 70,000	\$ 70,000	\$ 70,000					\$ 70,000	\$ -
Equipment		Dumpsters	Sanitation	Public Works	Recycling	\$ 5,000	\$ 5,000	\$ 5,000					\$ 5,000	\$ -
Facility Improvement		Landscaping around recycling building	Sanitation	Public Works	Recycling	\$ 20,000	\$ 20,000	\$ 20,000					\$ 20,000	\$ -
Equipment		Air Compressor	Sewer	Public Works	Collection	\$ 32,000	\$ 32,000	\$ 32,000					\$ 32,000	\$ -
Equipment		Skid Loader	Sewer	Public Works	Collection	\$ 65,000	\$ 65,000	\$ 65,000					\$ 65,000	\$ -
Equipment		Dump Truck	Sewer	Public Works	Collection	\$ 250,000	\$ 250,000	\$ 250,000					\$ 250,000	\$ -
Infrastructure		Manhole Rehabilitation	Sewer	Public Works	Collection	\$ 100,000	\$ 100,000	\$ 100,000					\$ 100,000	\$ -
Infrastructure		14th Wisconsin to Bypass	Sewer	Public Works	Collection	\$ 148,000	\$ 148,000	\$ 148,000			\$ 148,000			\$ -
Infrastructure		CIPP	Sewer	Public Works	Collection	\$ 200,000	\$ 200,000	\$ 200,000					\$ 200,000	\$ -
Infrastructure	N. Ohlman from 23rd to Kemper	sewer	Sewer	Public Works	Collection	\$ 1,085,000	\$ 1,085,000	\$ 1,085,000			\$ 1,085,000			\$ -
Infrastructure	13th Avenue Lift Station	sewer	Sewer	Public Works	Collection	\$ 2,420,000	\$ 2,420,000	\$ 2,420,000					\$ 2,420,000	\$ -
Equipment		Snow plow only dump truck	Water	Public Works	Distribution	\$ 18,500	\$ 18,500	\$ 18,500					\$ 18,500	\$ -
Equipment		Trimble	Water	Public Works	Distribution	\$ 32,500	\$ 32,500	\$ 32,500					\$ 32,500	\$ -
Equipment		Truck box for 162	Water	Public Works	Distribution	\$ 55,000	\$ 55,000	\$ 55,000					\$ 55,000	\$ -
Equipment		Semi Tractor	Water	Public Works	Distribution	\$ 125,000	\$ 125,000	\$ 125,000					\$ 125,000	\$ -
Infrastructure	13th Avenue Wisconsin to Park	water	Water	Public Works	Distribution	\$ 155,000	\$ 155,000	\$ 155,000					\$ 155,000	\$ -
Infrastructure	13th Avenue Lift Station	water	Water	Public Works	Distribution	\$ 480,000	\$ 480,000	\$ 480,000					\$ 480,000	\$ -
Infrastructure		Development Fund- to give budget authority to front costs of development	Water	Public Works	Distribution	\$ 600,000	\$ 600,000	\$ 600,000					\$ 600,000	\$ -
Infrastructure	N. Ohlman from 23rd to Kemper	water	Water	Public Works	Distribution	\$ 802,000	\$ 802,000	\$ 802,000					\$ 802,000	\$ -
													\$ -	\$ -
					Totals	\$ 49,445,088	\$ 32,948,663	\$ 34,162,403	\$ 11,299,607	\$ 3,860,568	\$ 5,423,000	\$ 595,000	\$ 6,977,614	\$ 6,006,614

City of Mitchell Capital Improvement Plan FY2026														
Category	Project	Description	Fund	Department	Division	Requested Budget	City Administration Review	Mayor's Proposed Budget	Grants/Donations	Assigned Reserve	SRF Loan Financing	STIP	Enterprise or Special Fund Revenue	General Fund
Total By Type	Requested Budget	Proposed Budget												
Infrastructure	\$ 27,114,489	\$ 24,587,419	\$ -											
Equipment	\$ 4,911,471	\$ 3,164,171	\$ -											
Facility Improvement	\$ 17,419,128	\$ 6,410,813	\$ -											
Totals	\$ 49,445,088	\$ 34,162,403	\$ -	\$ -										
Total By Fund	Requested Budget	Proposed Budget		Special Revenue Funds	Enterprise Funds									
Airport	\$ 11,650,000	\$ 11,650,000	\$ -	\$ 11,650,000										
Campground	\$ 40,000	\$ -	\$ -		\$ -									
Community Services	\$ 97,184	\$ 97,184	\$ -	\$ 97,184										
Corn Palace	\$ 3,381,815	\$ 197,500	\$ -	\$ 197,500										
E911	\$ -	\$ -	\$ -	\$ -										
EMS	\$ 87,220	\$ 87,220	\$ -		\$ 87,220									
Entertainment Tax	\$ 750,000	\$ 750,000	\$ -	\$ 750,000										
General Fund	\$ 13,997,756	\$ 11,240,686	\$ -											
Golf	\$ 1,622,300	\$ 222,500	\$ -		\$ 222,500									
Lake Fund	\$ -	\$ -	\$ -	\$ -										
Nutrition	\$ -	\$ -	\$ -	\$ -										
Park & Rec	\$ 10,672,813	\$ 2,771,313	\$ -	\$ 2,771,313										
Sanitation	\$ 578,000	\$ 578,000	\$ -		\$ 578,000									
Waste Water	\$ 4,300,000	\$ 4,300,000	\$ -		\$ 4,300,000									
Water	\$ 2,268,000	\$ 2,268,000	\$ -		\$ 2,268,000									
Totals	\$ 49,445,088	\$ 34,162,403	\$ -	\$ 15,465,997	\$ 7,455,720									

Subsidy Application Funding History																				
Fund		2011	2012	2013	2014	2015	2016	2017	2018 Approved	2019 Approved	2020 Approved	2021 Approved	2022 Approved	2023 Approved	2024 Approved	2025 Approved	2026 Application	2026 Proposed	2026 Approved	
GF	A.C.T- Area Community Theater																\$ 42,500.00	\$ 78,298	\$ 29,750	
GF	CASA						\$ 5,000	\$ 4,000	\$ 4,000	\$ 3,000	\$ 3,000	\$ 2,250	\$ 3,000	\$ -	\$ -	\$ 5,000	\$ 10,000	\$ 3,500		
GF	Cornerstone Career Learning Center																	\$ 7,000	\$ -	
GF	Dakota Counseling	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 62,000	\$ 50,000	\$ 50,000	\$ 40,000	\$ 35,000	\$ 26,250	\$ 26,250	\$ 13,000	\$ 13,000	\$ 13,000	\$ 14,500	\$ 9,100		
GF	DHDA- Dakota Heartland Development Association (Regional Economic Development)	\$ 10,000	\$ 10,000	\$ 10,000	\$ 20,000	\$ 20,000	\$ 32,500	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 17,500		
GF	Exchange Club- Fireworks Display	\$ 5,000	\$ 7,500	\$ 7,500	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 7,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 13,000	\$ 13,000		
	Horsemen's Sports Incorporated (HSI)																\$ 118,979	\$ -		
GF	Lifquest	\$ 10,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 9,000	\$ 90,000	\$ 9,000	\$ 9,000	\$ 6,750	\$ 9,000	\$ 8,000						
GF	MADC- Mitchell Area Development Corporation	\$ 144,300	\$ 154,500	\$ 151,417	\$ 153,565	\$ 153,200	\$ 156,000	\$ 143,000	\$ 143,000	\$ 143,000	\$ 167,000	\$ 167,000	\$ 167,000	\$ 167,000	\$ 167,000	\$ 182,000	\$ 192,000	\$ 127,400		
GF	MAHI- Mitchell Area Housing Incorporated								\$ -	\$ -	\$ -	\$ -	-	\$ 75,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ -		
GF	Mitchell Area Historical Society															\$ 25,000				
GF	Mitchell Municipal Band	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,500	\$ 10,500	\$ 10,250	\$ 10,250	\$ 10,250	\$ 10,250		\$ 12,540	\$ 11,000	\$ 11,000	\$ 11,500	\$ 14,500	\$ 14,500		
GF	Mitchell Prehistoric Indigenous Archaeological Site & Museum		\$ 4,000		\$ 15,000	\$ 15,000	\$ 17,000	\$ 13,500	\$ 17,000	\$ 16,500	\$ 15,000	\$ 11,250	\$ 13,000	\$ 13,000	\$ 19,000	\$ 19,000	\$ 25,000	\$ 13,300		
GF	MMS&B- Mitchell Main Street & Beyond	\$ 30,000	\$ 30,000	\$ 42,000	\$ 43,000	\$ 43,000	\$ 40,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 26,250	\$ 35,000	\$ 35,000	\$ 40,000	\$ 45,000	\$ 55,000	\$ 31,500		
GF	Safe Place of Eastern SD (formerly Mitchell Safehouse)	\$ 2,500	\$ 2,500	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 3,375	\$ 4,500	\$ 20,000	\$ 20,000	\$ 20,000	\$ 15,000	\$ 14,000		
GF	Salvation Army																\$ 20,000	\$ -		
Ent. Tax	Convention & Visitors Bureau	\$ 253,200	\$ 291,500	\$ 284,168	\$ 290,258	\$ 288,800	\$ 300,000	\$ 272,000	\$ 273,000	\$ 273,000	\$ 273,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 262,500	\$ 275,000	\$ 183,750		
Summary		\$ 527,000	\$ 584,000	\$ 582,085	\$ 616,323	\$ 619,500	\$ 650,000	\$ 581,250	\$ 666,750	\$ 574,250	\$ 591,750	\$ 530,625	\$ 560,290	\$ 627,000	\$ 630,000	\$ 710,500	\$ 913,277	\$ 457,300	\$ -	

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Area Community Theater in Mitchell

Address: 700 N Main St., PO Box 1181, Mitchell, SD 57301

Telephone: (605) 996-9137

Contact (individual responsible for the project):

Name: Jesse Stroud

Title: Office Manager

Address: 700 N Main St., PO Box 1181, Mitchell, SD 57301

Telephone: (605) 996-9137

Email: mitchellact@santel.net

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other [Click or tap here to enter text.](#)

Amount Requested: \$ 78,298

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

The Area Community Theatre (ACT) respectfully requests \$78,298 in City subsidy funding for FY2026 to improve accessibility, enhance artistic quality, and ensure continued affordability of live theater for the Mitchell community and surrounding region.

Of this total:

- \$35,798 will be used for ADA and accessibility improvements to better serve our elderly and ability-challenged patrons. These improvements include:
 - Installing automatic ADA-compliant door openers
 - Updating our AED (Automated External Defibrillator) for emergency preparedness
 - Purchasing ADA-compliant chairs to provide safe and comfortable seating for all audience members
- \$42,500 will support artistic and operational quality improvements, including:
 - Enhanced production elements (costumes, sets, lighting, sound)
 - Contracting high-caliber South Dakota and regional performers
 - Expanding advertising and patron communications

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

\$9,500 of the total subsidy will be used specifically for advertising efforts, including: Paid digital advertising (Facebook, Instagram) Local radio (Mitchell Radio Group, KMIT) Newspaper ads and inserts Printed brochures and posters Monthly e-newsletters and website updates We track advertising success through digital metrics, engagement analytics, audience surveys, and attendance trends.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

No portion of this subsidy will be used for wages.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

Complete ADA/accessibility improvements by October 2026. Contract at least 4 new South Dakota or regional performers/groups in 2026. Maintain current ticket prices through the end of FY2026. Distribute at least 200 free or discounted tickets. Increase attendance by 10%. Performance will be measured through receipts, contracts, pricing comparisons, ticketing reports, and audience feedback.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

In FY2025, ACT's primary goals were to complete critical repairs to our damaged stage and roof, and to return to

full-scale productions on our main stage. These goals were successfully met. Structural and roofing repairs were completed, and ACT resumed a full schedule of performances safely and effectively.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

The subsidy will help ACT:

- Serve more patrons with improved ADA access
- Deliver higher-quality productions
- Keep theater affordable
- Expand outreach and engagement

We will measure success through:

- Completion of capital improvements
- Booking confirmations for artists
- Stable ticket pricing
- Distribution of subsidized tickets
- Advertising engagement and attendance trends

These align with City goals to expand arts access and improve quality of life.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

ACT received City subsidy funding in FY2025 to assist with critical repairs to the main stage structure and roof.

Roof Repair \$3887.63

Stage Reinforcement \$36,000.00

Electric Work \$4001.68

Stage Curtain Replace for fire proofing \$26,199.86

We were granted \$42,500 for FY 2025 with \$70,089.17 total invested to complete the project

Goal: Complete structural repairs to the stage and address roof damage to ensure a safe and functional performance space. Additionally, resume full-scale productions on our stage. **Funds Spent On:** Stage support system reinforcement Roof repairs to prevent further damage **Measurement:** Projects were completed mid-2025, verified by contractor documentation and financial reports. **Result:** Goal fully met. ACT resumed full-scale productions in a safer, more functional venue.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

ACT does not compete with private enterprise. We offer public community arts programming that is not otherwise available locally. The subsidy helps maintain access and affordability for residents.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

The \$78,298 requested represents approximately 47% of our projected total income, based off 2024s gross sales

7. Please list all sources of private investment or contributions aside from your subsidy request.

- Local business sponsors (e.g., Mega Wash, Corn Palace, Plains Commerce Bank)
- Individual donors
- South Dakota Arts Council grants
- Fundraisers (ice sales, auctions, memberships)
- Facility rental revenue

8. Do you receive any federal funding. If so, how much is received and from what source?

ACT does not receive federal funding.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Jesse Stroud
Title: Office Manager

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.

☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 07/30/2025

**ELO Prof LLC
PO Box 951
Huron, SD 57350
605-352-8573**

July 31, 2025

CONFIDENTIAL

AREA COMMUNITY THEATRE IN
700 N MAIN ST
MITCHELL, SD 57301

Dear Board Members:

We have prepared the following returns from information you provided :

Return of Organization Exempt From Income Tax (Form 990)

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.

Federal Filing Instructions

Your Form 990 for the year ended 12/31/24 shows no balance due.

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. Your electronically filed return is not complete without your 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 as soon as possible to:

ELO Prof LLC
PO Box 951
Huron, SD 57350

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

Also enclosed is any material you furnished for use in preparing the returns. If any of the returns are examined by taxing authorities, 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.

Thank you for the opportunity to provide you with our services.

Form

8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2024, or fiscal year beginning , 2024, and ending , 20

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

2024

Department of the Treasury
Internal Revenue Service
Name of filer

AREA COMMUNITY THEATRE IN

EIN or SSN
46-0412192

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

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	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	173,566
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	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 2024 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 **ELO PROF LLC** to enter my PIN **70969** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 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 2024 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 **05/13/25**

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.

46141485734

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 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 **BRANDON R. TELKAMP, CPA** Date **05/13/25**

Form

990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

AREA COMMUNITY THEATRE IN

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

700 N MAIN ST

City or town, state or province, country, and ZIP or foreign postal code

MITCHELL SD 57301

F Name and address of principal officer:

CAT ERICKSON
LOCAL DELIVERY
MITCHELL SD 57301

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

D Employer identification number

46-0412192

E Telephone number

605-996-9137

G Gross receipts\$

173,566

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

J Website: WWW.MITCHELLACT.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

M State of legal domicile: SD

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
TO PROVIDE THEATRE TO THE AREA COMMUNITY

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 10

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 10

5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 3

6 Total number of volunteers (estimate if necessary) 6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) 0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses. Subtract line 18 from line 12

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances. Subtract line 21 from line 20

Prior Year

Current Year

Beginning of Current Year

End of Year

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

CAT ERICKSON

DATE

PRESIDENT

Type or print name and title

Paid Preparer Use Only

Preparer's name

BRANDON R. TELKAMP, CPA

Preparer's signature

BRANDON R. TELKAMP, CPA

Date

07/31/25

Check ☐ if self-employed

PTIN

P02322345

Firm's name

ELO PROF LLC

Firm's EIN

46-0434947

Firm's address

PO BOX 951
HURON, SD 57350

Phone no.

605-352-8573

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2024)

Page 233 of 691

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:
TO PROVIDE THEATRE TO THE AREA COMMUNITY
- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?
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?
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 \$ 106,636 including grants of \$) (Revenue \$ 144,255)

MITCHELL AREA COMMUNITY THEATRE PERFORMED ADULT PRODUCTIONS, CHILDREN PRODUCTIONS, AND HOSTED SPECIAL ENTERTAINERS DURING THEIR PAST SEASON

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

N/A

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

N/A

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 106,636

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

		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>	22	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>	23	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>	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 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>	25a	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>	25b	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>	26	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>	27	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>	28a	X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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>	28c	X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	32	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>	33	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>	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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>	35b	
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>	36	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>	37	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.	38	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	1a	3
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		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	3
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? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	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	X
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? If "No," provide an explanation on Schedule O	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

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (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.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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.

CARMELITA ROSTER
MITCHELL

700 N MAIN ST

SD 57301

605-996-9137

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) LISA BROWN	1.00									
TREASURER	0.00	X		X				0	0	0
(2) JEFF CLENDEING	1.00									
SECRETARY	0.00	X		X				0	0	0
(3) CAT ERICKSON	1.00									
PRESIDENT	0.00	X		X				0	0	0
(4) ANESSA KLUMB	1.00									
DIRECTOR	0.00	X						0	0	0
(5) SARAH OLSON	1.00									
DIRECTOR	0.00	X						0	0	0
(6) BECKY PETERS	1.00									
DIRECTOR	0.00	X						0	0	0
(7) PAM PLASTOW	1.00									
DIRECTOR	0.00	X						0	0	0
(8) JESSICA REZAC	1.00									
DIRECTOR	0.00	X						0	0	0
(9) RENEA SCHOENFELDER	1.00									
VICE-PRESIDENT	0.00	X		X				0	0	0
(10) STAN SHERWOOD	1.00									
DIRECTOR	0.00	X						0	0	0
(11)										

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)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										

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

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

3

Yes

No

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

Yes

No

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

Yes

No

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					
	e	Government grants (contributions)	1e	4,001				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	23,433				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h	Total. Add lines 1a-1f		27,434				
	Program Service Revenue	2a			Business Code			
TICKETS & CONCESSIONS				90,937	90,937			
b				53,318	53,318			
MEMBERSHIP DUES								
c								
d								
e								
f								
g								
Total. Add lines 2a-2f				144,255				
Other Revenue	3				1,877		1,877	
	Investment income (including dividends, interest, and other similar amounts)							
	4							
	Income from investment of tax-exempt bond proceeds							
	5							
	Royalties							
	6a	Gross rents	(i) Real	(ii) Personal				
			6a					
			6b					
	b	Less: rental expenses	6b					
			6c					
			6c					
	d							
	Net rental income or (loss)							
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
			7a					
			7b					
b	Less: cost or other basis and sales exps.	7b						
		7c						
		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						
		8b						
		8b						
c								
Net income or (loss) from fundraising events								
9a	Gross income from gaming activities. See Part IV, line 19	9a						
		9b						
		9b						
c								
Net income or (loss) from gaming activities								
10a	Gross sales of inventory, less returns and allowances	10a						
		10b						
		10b						
b								
Less: cost of goods sold								
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	173,566	144,255	0	1,877

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	37,661	18,830	18,831	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	2,884	1,442	1,442	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,137		1,137	
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.)	1,491		1,491	
12 Advertising and promotion	12,235		12,235	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	28,285	14,142	14,143	
17 Travel				
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	22,097	22,097		
23 Insurance	6,674		6,674	
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 OUTSIDE PERFORMERS	18,298	18,298		
b PRODUCTIONS	15,789	15,789		
c REPAIRS AND MAINTENANCE	7,626		7,626	
d EQUIPMENT RENT AND LEASE	6,646		6,646	
e All other expenses	27,667	16,038	11,629	
25 Total functional expenses. Add lines 1 through 24e	188,490	106,636	81,854	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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	100,733	1	91,693
	2	Savings and temporary cash investments	13,069	2	23,545
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	
	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		7	
	8	Inventories for sale or use	3,494	8	3,494
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	991,931		
	10b	Less: accumulated depreciation	588,041	10c	403,890
	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	1,393	15	1,393
	16	Total assets. Add lines 1 through 15 (must equal line 33)	543,676	16	524,015
Liabilities	17	Accounts payable and accrued expenses	8,820	17	4,083
	18	Grants payable		18	
	19	Deferred revenue		19	
	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		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	8,820	26	4,083
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	534,856	27	519,932
	28	Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ 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	534,856	32	519,932
	33	Total liabilities and net assets/fund balances	543,676	33	524,015

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	173,566
2	Total expenses (must equal Part IX, column (A), line 25)	2	188,490
3	Revenue less expenses. Subtract line 2 from line 1	3	-14,924
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	534,856
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	519,932

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: ☒ Cash ☐ Accrual ☐ Other		
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?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both.		
☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
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?		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

AREA COMMUNITY THEATRE IN

Employer identification number

46-0412192

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						

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

Cat. No. 11285F

Schedule A (Form 990) 2024

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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						
12 Gross receipts from related activities, etc. (see instructions)					12	
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 2024 (line 6, column (f), divided by line 11, column (f))	14		%			
15 Public support percentage from 2023 Schedule A, Part II, line 14	15		%			
16a 33 1/3% support test — 2024. 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 — 2023. 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 — 2024. 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 — 2023. 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	46,124	23,659	34,408	44,197	27,434	175,822
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	91,818	142,333	196,203	135,077	144,255	709,686
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	137,942	165,992	230,611	179,274	171,689	885,508
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.)						885,508

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	137,942	165,992	230,611	179,274	171,689	885,508
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	121	15	112	1,315	1,877	3,440
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	121	15	112	1,315	1,877	3,440
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.)	138,063	166,007	230,723	180,589	173,566	888,948
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						☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	99.61 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	99.80 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests — 2024.** 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 — 2023.** 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? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
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? 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.		
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? 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.		
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)? 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).		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
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 ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ 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? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
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? 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.			
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? If "Yes" or "No," provide details in Part VI.			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Schedule A (Form 990) 2024

AREA COMMUNITY THEATRE IN46-0412192Page 6

Part VType 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

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

(A) Prior Year

(B) Current Year (optional)

Section B – Minimum Asset Amount

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

(A) Prior Year

(B) Current Year (optional)

Section C – Distributable Amount

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

Current Year

7

☐

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

Schedule A (Form 990) 2024

DAA

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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 2024 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-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

Name of the organization AREA COMMUNITY THEATRE IN	Employer identification number 46-0412192
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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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conversation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$

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

a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

Part III

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

- 3
- Using the organization's acquisition, accession, and other records, check any of the following that 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.
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |
- c
- Beginning balance
- d
- Additions during the year
- e
- Distributions during the year
- f
- Ending balance
- 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 in Part XIII

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?

3a(i)

☐

Yes

3a(ii)

☐

No

b

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

3b

☐

Yes

☐

No
- 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				
b Buildings		866,579	467,212	399,367
c Leasehold improvements				
d Equipment		124,352	120,817	3,535
e Other		1,000	12	988
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				403,890

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, line 12, col. (B))		

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, line 13, col. (B))		

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, line 15, col. (B))	

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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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	
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	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	

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		
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		
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		

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 XIII	Supplemental Information <i>(continued)</i>
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SCHEDULE O
(Form 990)
(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization	Employer identification number
AREA COMMUNITY THEATRE IN	46-0412192

FORM 990, PART I, LINE 6
THE ORGANIZATION HAS 9 VOLUNTEER BOARD MEMBERS. IN ADDITION, THE ORGANIZATION HAS A NUMBER OF INDIVIDUALS THAT ASSIST WITH THE PRODUCTION OF PLAYS.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
THE 990 IS PRESENTED TO THE BUSINESS MANAGER AND THE TREASURER FOR REVIEW AND SIGNATURE TO AUTHORIZE THE FILING OF THE RETURN.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART IX, LINE 24E - OTHER EXPENSES			
DESCRIPTION	TOT/PROG	SERVICE	MGT & GENERAL
GRANTS REPAID			FUNDRAISING
	\$	6,173	\$ 0
CONCESSIONS	\$	5,747	\$ 0
BANK CHARGES	\$	0	\$ 5,035
DUES AND SUBSCRIPTIONS	\$	0	\$ 4,230
SUPPLIES	\$	2,090	\$ 0
TAXES	\$	2,028	\$ 0
MEMBERSHIP DRIVE EXPENSE	\$	0	\$ 1,609
RENT/STORAGE	\$	0	\$ 660
MISCELLANEOUS	\$	0	\$ 95
TOTAL	\$	16,038	\$ 11,629
			\$ 0

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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
2024
Attachment Sequence No. **179**

Business or activity to which this form relates
AREA COMMUNITY THEATRE IN

Identifying number
46-0412192

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	1,220,000
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	3,050,000
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 2023 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 2025. 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	2,270

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 2024	17	19,827
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		

Section B—Assets Placed in Service During 2024 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 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	22,097
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	

Tax Depreciation

Asset	Property Description	Date Acquired	d t	Tax-Meth Conv	Tax Period	Tax Cost	Tax Sec 179 Exp	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Adj Basis
Group: BUILDING												
22	TK ARCHITECTS	11/18/04		S/L-MM	39.0	18,777	0	0	8,867	481	9,348	9,429
23	TK ARCHITECTS	12/14/04		S/L-MM	39.0	18,723	0	0	8,841	481	9,322	9,401
25	CARPET	5/25/04		200DBHY	5.0	4,809	0	2,405	4,809	0	4,809	0
26	TK ARCHITECTS	1/21/05		S/L-MM	39.0	19,500	0	0	9,208	500	9,708	9,792
27	TK ARCHITECTS	2/10/05		S/L-MM	39.0	3,000	0	0	1,417	77	1,494	1,506
28	MARTIN GROUP-BLUE PRINT COPIES	2/28/05		S/L-MM	39.0	394	0	0	186	10	196	198
29	MUELLER LUMBER	4/12/05		200DBHY	7.0	44,525	0	0	44,525	0	44,525	0
30	MUELLER LUMBER	5/18/05		S/L-MM	39.0	87,430	0	0	41,286	2,242	43,528	43,902
31	MUELLER LUMBER	6/15/05		S/L-MM	39.0	115,189	0	0	54,395	2,953	57,348	57,841
32	HEARTLAND THEATRE (SEATS)	7/05/05		S/L-MM	39.0	22,200	0	0	10,483	570	11,053	11,147
33	MUELLER LUMBER	7/13/05		S/L-MM	39.0	107,392	0	0	50,713	2,754	53,467	53,925
34	DRAPERY & INSTALLATION	8/12/05		S/L-MM	39.0	108,072	0	0	50,919	2,771	53,690	54,382
35	BUILDING	8/18/05		S/L-MM	39.0	244,474	0	0	115,185	6,268	121,453	123,021
36	HEARTLAND THEATRE (SEATS)	8/24/05		S/L-MM	39.0	28,093	0	0	13,236	720	13,956	14,137
37	MARQUEE SIGN	1/13/06		S/L-MO	10.00	7,810	0	0	7,810	0	7,810	0
42	SIGN	4/25/09		S/L-MO	7.00	14,668	0	0	14,668	0	14,668	0
43	LEASEHOLD IMP - CAULKING	7/14/09		S/L-MO	10.00	5,426	0	0	5,426	0	5,426	0
51	4 WALL MOUNT HEATERS	9/21/11		S/L-MO	7.00	2,884	0	0	2,884	0	2,884	0
65	CONCRETE WALL (SOUTH SIDE) STRUCTURAL	7/24/17		S/L-MO	39.00	13,213	0	0	2,188	339	2,527	10,686
67	BLACK BENCH	10/24/20		S/L-MO	7.00	2,024	0	0	916	289	1,205	819
BUILDING						868,603	0	2,405	447,962	20,455	468,417	400,186
Group: EQUIPMENT												
24	PHOTOCOPIER/PRINTER	7/01/04		S/L-MO	7.00	2,454	0	0	2,454	0	2,454	0
38	SOUND EQUIPMENT	8/24/05		S/L-MO	7.00	25,086	0	0	25,086	0	25,086	0
39	ICE MACHINE	10/08/05		S/L-MO	7.00	2,922	0	0	2,922	0	2,922	0
40	CASH REGISTERS	10/12/05		S/L-MO	7.00	636	0	0	636	0	636	0
41	COMPUTER	9/29/06		S/L-MO	5.00	610	0	0	610	0	610	0
44	BACKDROP & CHAINS FROM DWU	5/11/10		S/L-MO	7.00	494	0	0	494	0	494	0
46	PIANO	5/04/10		S/L-MO	7.00	318	0	0	318	0	318	0
47	REFRIDGERATOR	11/12/10		S/L-MO	7.00	423	0	0	423	0	423	0
48	DELL VOSTRO 460 COMPUTER	5/04/11		S/L-MO	5.00	924	0	0	924	0	924	0
49	THERMAL TICKET PRINTER STIMACLS-300	5/25/11		S/L-MO	5.00	1,124	0	0	1,124	0	1,124	0
50	DELL VOSTRO 1014 LAPTOP WITH SLEEVE	6/01/11		S/L-MO	5.00	468	0	0	468	0	468	0
52	DELL VOSTRO 1540 LAPTOP WITH SLEEVE	9/19/11		S/L-MO	5.00	562	0	0	562	0	562	0
53	WIRELESS SYSTEM - PAUSON'S	7/13/12		S/L-MO	7.00	557	0	0	557	0	557	0
54	48 STACKING CHAIRS/6 BANQUET TABLES	11/14/12		S/L-MO	7.00	2,004	0	0	2,004	0	2,004	0
55	TROLLEY	12/03/12		S/L-MO	7.00	610	0	0	610	0	610	0
56	SNOW MACHINE	12/03/12		S/L-MO	7.00	636	0	0	636	0	636	0
57	ETC LIGHTS FOR BLACK BOX	4/23/13		S/L-MO	7.00	5,936	0	0	5,936	0	5,936	0
58	TABLE SAW	1/08/13		S/L-MO	7.00	200	0	0	200	0	200	0
59	5 48" ROUNDS, 3 6' RECTANGLE, 1 TABLE TROL	1/16/14		S/L-MO	7.00	963	0	0	963	0	963	0
60	SOUNDBOARD, SPEAKERS, HEARING ASSIST &	3/25/14		S/L-MO	7.00	37,786	0	0	37,786	0	37,786	0
61	ETC ION 1000 LIGHT BOARD AND LIGHTS	5/08/14		S/L-MO	7.00	23,414	0	0	23,414	0	23,414	0
62	4 TWO CHANNEL PHONES; 2 HEADSETS	7/01/14		S/L-MO	7.00	741	0	0	741	0	741	0
63	5 UHF1W 1 CH 2 WAY RADIOS WITH EAR PIECE	7/24/14		S/L-MO	7.00	1,228	0	0	1,228	0	1,228	0
64	45 GALLON YELLOW SAFETY CABINET	9/15/15		S/L-MO	7.00	823	0	0	823	0	823	0
66	SOUND EQUIPMENT	9/03/19		S/L-MO	7.00	11,409	0	0	7,063	1,630	8,693	2,716
68	STARLITE POPCORN MACHINE	12/10/24		S/L-MO	7.00	1,000	0	0	0	12	12	988
EQUIPMENT						123,328	0	0	117,982	1,642	119,624	3,704

Tax Depreciation

Asset	Property Description	Date Acquired	d t	Tax-Meth Conv	Tax Period	Tax Cost	Tax Sec 179 Exp	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Adj Basis
Grand Total						991,931	0	2,405	565,944	22,097	588,041	403,890

AMT Depreciation

FYE: 12/31/2024

Asset	Property Description	Date Acquired	Method	AMT Period	AMT Cost	AMT Sec 179 Exp	AMT Prior Depreciation	AMT Curr Depreciation	AMT End Depr
Group: BUILDING									
22	TK ARCHITECTS	11/18/04		0.0	0	0	0	0	0
23	TK ARCHITECTS	12/14/04		0.0	0	0	0	0	0
25	CARPET	5/25/04		0.0	0	0	0	0	0
26	TK ARCHITECTS	1/21/05		0.0	0	0	0	0	0
27	TK ARCHITECTS	2/10/05		0.0	0	0	0	0	0
28	MARTIN GROUP-BLUE PRINT COPIES	2/28/05		0.0	0	0	0	0	0
29	MUELLER LUMBER	4/12/05		0.0	0	0	0	0	0
30	MUELLER LUMBER	5/18/05		0.0	0	0	0	0	0
31	MUELLER LUMBER	6/15/05		0.0	0	0	0	0	0
32	HEARTLAND THEATRE (SEATS)	7/05/05		0.0	0	0	0	0	0
33	MUELLER LUMBER	7/13/05		0.0	0	0	0	0	0
34	DRAPERY & INSTALLATION	8/12/05		0.0	0	0	0	0	0
35	BUILDING	8/18/05		0.0	0	0	0	0	0
36	HEARTLAND THEATRE (SEATS)	8/24/05		0.0	0	0	0	0	0
37	MARQUEE SIGN	1/13/06		0.0	0	0	0	0	0
42	SIGN	4/25/09		0.0	0	0	0	0	0
43	LEASEHOLD IMP - CAULKING	7/14/09		0.0	0	0	0	0	0
51	4 WALL MOUNT HEATERS	9/21/11		0.0	0	0	0	0	0
65	CONCRETE WALL (SOUTH SIDE) STRUCTURAL IMPR	7/24/17		0.0	0	0	0	0	0
67	BLACK BENCH	10/24/20		0.0	0	0	0	0	0
BUILDING					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Group: EQUIPMENT									
24	PHOTOCOPIER/PRINTER	7/01/04		0.0	0	0	0	0	0
38	SOUND EQUIPMENT	8/24/05		0.0	0	0	0	0	0
39	ICE MACHINE	10/08/05		0.0	0	0	0	0	0
40	CASH REGISTERS	10/12/05		0.0	0	0	0	0	0
41	COMPUTER	9/29/06		0.0	0	0	0	0	0
44	BACKDROP & CHAINS FROM DWU	5/11/10		0.0	0	0	0	0	0
46	PIANO	5/04/10		0.0	0	0	0	0	0
47	REFRIDGERATOR	11/12/10		0.0	0	0	0	0	0
48	DELL VOSTRO 460 COMPUTER	5/04/11		0.0	0	0	0	0	0
49	THERMAL TICKET PRINTER STIMACLS	5/30/11		0.0	0	0	0	0	0
50	DELL VOSTRO 1014 LAPTOP WITH SLEEVE	6/01/11		0.0	0	0	0	0	0
52	DELL VOSTRO 1540 LAPTOP WITH SLEEVE	9/19/11		0.0	0	0	0	0	0
53	WIRELESS SYSTEM - PAUSON'S	7/13/12		0.0	0	0	0	0	0
54	48 STACKING CHAIRS/6 BANQUET TABLES	12/18/12		0.0	0	0	0	0	0
55	TROLLEY	12/03/12		0.0	0	0	0	0	0
56	SNOW MACHINE	12/03/12		0.0	0	0	0	0	0
57	ETC LIGHTS FOR BLACK BOX	4/23/13		0.0	0	0	0	0	0
58	TABLE SAW	1/08/13		0.0	0	0	0	0	0
59	5 48" ROUNDS, 3 6' RECTANGLE, 1 TABLE TROLLEY	11/6/13		0.0	0	0	0	0	0
60	SOUNDBOARD, SPEAKERS, HEARING AIDS & CABLES	8/28/14		0.0	0	0	0	0	0
61	ETC ION 1000 LIGHT BOARD AND LIGHTS	10/8/14		0.0	0	0	0	0	0
62	4 TWO CHANNEL PHONES; 2 HEADSETS	10/1/14		0.0	0	0	0	0	0
63	5 UHF1W 1 CH 2 WAY RADIOS WITH EARPIECES	11/4/14		0.0	0	0	0	0	0
64	45 GALLON YELLOW SAFETY CABINET	9/15/15		0.0	0	0	0	0	0
66	SOUND EQUIPMENT	9/03/19		0.0	0	0	0	0	0
68	STARLITE POPCORN MACHINE	12/10/24		0.0	0	0	0	0	0
EQUIPMENT					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Grand Total					<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: BUILDING											
22	TK ARCHITECTS	11/18/04	18,777	0	0	9,348	482	9,830	8,947	S/L	39.0
23	TK ARCHITECTS	12/14/04	18,723	0	0	9,322	480	9,802	8,921	S/L	39.0
25	CARPET	5/25/04	4,809	0	0	4,809	0	4,809	0	200DB	5.0
26	TK ARCHITECTS	1/21/05	19,500	0	0	9,708	500	10,208	9,292	S/L	39.0
27	TK ARCHITECTS	2/10/05	3,000	0	0	1,494	76	1,570	1,430	S/L	39.0
28	MARTIN GROUP-BLUE PRINT C	2/28/05	394	0	0	196	10	206	188	S/L	39.0
29	MUELLER LUMBER	4/12/05	44,525	0	0	44,525	0	44,525	0	200DB	7.0
30	MUELLER LUMBER	5/18/05	87,430	0	0	43,528	2,242	45,770	41,660	S/L	39.0
31	MUELLER LUMBER	6/15/05	115,189	0	0	57,348	2,954	60,302	54,887	S/L	39.0
32	HEARTLAND THEATRE (SEATS	7/05/05	22,200	0	0	11,053	569	11,622	10,578	S/L	39.0
33	MUELLER LUMBER	7/13/05	107,392	0	0	53,467	2,753	56,220	51,172	S/L	39.0
34	DRAPERY & INSTALLATION	8/12/05	108,072	0	0	53,690	2,771	56,461	51,611	S/L	39.0
35	BUILDING	8/18/05	244,474	0	0	121,453	6,269	127,722	116,752	S/L	39.0
36	HEARTLAND THEATRE (SEATS	8/24/05	28,093	0	0	13,956	721	14,677	13,416	S/L	39.0
37	MARQUEE SIGN	1/13/06	7,810	0	0	7,810	0	7,810	0	S/L	10.00
42	SIGN	4/25/09	14,668	0	0	14,668	0	14,668	0	S/L	7.00
43	LEASEHOLD IMP - CAULKING	7/14/09	5,426	0	0	5,426	0	5,426	0	S/L	10.00
51	4 WALL MOUNT HEATERS	9/21/11	2,884	0	0	2,884	0	2,884	0	S/L	7.00
65	CONCRETE WALL (SOUTH SIDE	7/24/17	13,213	0	0	2,527	339	2,866	10,347	S/L	39.00
67	BLACK BENCH	10/24/20	2,024	0	0	1,205	289	1,494	530	S/L	7.00
	BUILDING		868,603	0	0	468,417	20,455	488,872	379,731		
Group: EQUIPMENT											
24	PHOTOCOPIER/PRINTER	7/01/04	2,454	0	0	2,454	0	2,454	0	S/L	7.00
38	SOUND EQUIPMENT	8/24/05	25,086	0	0	25,086	0	25,086	0	S/L	7.00
39	ICE MACHINE	10/08/05	2,922	0	0	2,922	0	2,922	0	S/L	7.00
40	CASH REGISTERS	10/12/05	636	0	0	636	0	636	0	S/L	7.00
41	COMPUTER	9/29/06	610	0	0	610	0	610	0	S/L	5.00
44	BACKDROP & CHAINS FROM D	5/11/10	494	0	0	494	0	494	0	S/L	7.00
46	PIANO	5/04/10	318	0	0	318	0	318	0	S/L	7.00
47	REFRIDGERATOR	11/12/10	423	0	0	423	0	423	0	S/L	7.00
48	DELL VOSTRO 460 COMPUTER	5/04/11	924	0	0	924	0	924	0	S/L	5.00
49	THERMAL TICKET PRINTER ST	5/25/11	1,124	0	0	1,124	0	1,124	0	S/L	5.00
50	DELL VOSTRO 1014 LAPTOP W/	6/01/11	468	0	0	468	0	468	0	S/L	5.00
52	DELL VOSTRO 1540 LAPTOP W/	9/19/11	562	0	0	562	0	562	0	S/L	5.00
53	WIRELESS SYSTEM - PAUSON'S	7/13/12	557	0	0	557	0	557	0	S/L	7.00
54	48 STACKING CHAIRS/6 BANQU	11/14/12	2,004	0	0	2,004	0	2,004	0	S/L	7.00
55	TROLLEY	12/03/12	610	0	0	610	0	610	0	S/L	7.00
56	SNOW MACHINE	12/03/12	636	0	0	636	0	636	0	S/L	7.00
57	ETC LIGHTS FOR BLACK BOX	4/23/13	5,936	0	0	5,936	0	5,936	0	S/L	7.00
58	TABLE SAW	1/08/13	200	0	0	200	0	200	0	S/L	7.00
59	5 48" ROUNDS, 3 6' RECTANGLE	1/16/14	963	0	0	963	0	963	0	S/L	7.00
60	SOUNDBOARD, SPEAKERS, HEA	3/25/14	37,786	0	0	37,786	0	37,786	0	S/L	7.00
61	ETC ION 1000 LIGHT BOARD AN	5/08/14	23,414	0	0	23,414	0	23,414	0	S/L	7.00
62	4 TWO CHANNEL PHONES; 2 HI	7/01/14	741	0	0	741	0	741	0	S/L	7.00
63	5 UHF1W 1 CH 2 WAY RADIOS \	7/24/14	1,228	0	0	1,228	0	1,228	0	S/L	7.00
64	45 GALLON YELLOW SAFETY C	9/15/15	823	0	0	823	0	823	0	S/L	7.00

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: EQUIPMENT (continued)											
66	SOUND EQUIPMENT	9/03/19	11,409	0	0	8,693	1,630	10,323	1,086	S/L	7.00
68	STARLITE POPCORN MACHINE	12/10/24	1,000	0	0	12	143	155	845	S/L	7.00
	EQUIPMENT		<u>123,328</u>	<u>0</u>	<u>0</u>	<u>119,624</u>	<u>1,773</u>	<u>121,397</u>	<u>1,931</u>		
	Grand Total		<u>991,931</u>	<u>0</u>	<u>0</u>	<u>588,041</u>	<u>22,228</u>	<u>610,269</u>	<u>381,662</u>		

Area Community Theatre

Profit & Loss Budget Overview

January through December 2024

	Jan - Dec 24
Ordinary Income/Expense	
Income	
Fundraising/Special Events	
Donation	120.00
Total Fundraising/Special Events	120.00
Membership Sales	
Gift Certificate Sold	2,290.00
Premium Level	2,270.00
Sustaining	9,225.00
Corporate	6,015.00
Individuals	4,511.00
Total Membership Sales	24,311.00
Miscellaneous Income	
Reimbursed Expenses	25.00
Fees Collected	
Ticket Printing Fees	164.00
Total Fees Collected	164.00
Miscellaneous Income - Other	0.41
Total Miscellaneous Income	189.41
Ticket Sales	
Pass Thru for Rentals (P&R)	1,015.00
Outside Contracts	13,920.00
Ticket Sales ACT Shows	50,983.43
Total Ticket Sales	65,918.43
Total Income	90,538.84
Gross Profit	90,538.84
Expense	
Bank Service Charges	
Credit Card Gateway Fees	3,741.69
Credit Card Company Fees	90.51
Total Bank Service Charges	3,832.20
Concession Expense	
Candy	-789.55
Freight	145.74
Supplies	-380.21
Wine Related	737.00
Pop Related	1,347.54
Concession Expense - Other	270.00
Total Concession Expense	1,330.52
Depreciation Expense	22,164.00
Donations	225.00
Dues and Subscriptions	1,963.86
Equipment Lease	3,459.21
Fundraising /Special Events Exp	349.66
Insurance	
Liability Insurance	4,935.00
Total Insurance	4,935.00
Marketing	
Advertising	
Signage	852.00
Newspaper Advertising	
Radio Advertising	6,104.67

Area Community Theatre

Profit & Loss Budget Overview

January through December 2024

	Jan - Dec 24
Newspaper Advertising - Other	300.00
Total Newspaper Advertising	6,404.67
Total Advertising	7,256.67
Total Marketing	7,256.67
Membership Drive Expense	
Season Passes	19.52
Membership Drive Expense - Other	115.91
Total Membership Drive Expense	135.43
Outside Performers	
Royalties	6,000.00
Outside Performers - Other	4,385.50
Total Outside Performers	10,385.50
Payroll Expense	
Gross Wages	18,664.37
Payroll Expense - Other	504.33
Total Payroll Expense	19,168.70
Postage and Delivery	7.97
Printing and Reproduction	65.29
Wine Expense	230.00
Production Expense	
Special Effects	387.44
Costumes	1,886.99
Director Honorarium	800.00
Music	200.00
Printing	-85.44
Props	1,590.08
Royalties	-1,160.00
Scripts & Scores	1,290.79
Shipping	25.95
T-Shirts	336.20
Production Expense - Other	155.83
Total Production Expense	5,427.84
Professional Fees	
Security	239.64
Snow Removal	553.80
Total Professional Fees	793.44
Rent	
Storage	991.10
Total Rent	991.10
Repairs and Maintenance	
Building	3,403.90
Equipment	722.05
Repairs and Maintenance - Other	1,493.18
Total Repairs and Maintenance	5,619.13
Sales Tax	1,787.00
Supplies	
Building	97.74
Cleaning	340.11
Office	810.07
Supplies - Other	173.61

Area Community Theatre

Profit & Loss Budget Overview

January through December 2024

	Jan - Dec 24
Total Supplies	1,421.53
Taxes	
State Unemployment	0.00
Quarterly Payroll Taxes	1,340.37
Total Taxes	1,340.37
Utilities	
Garbage	316.33
Gas and Electric	10,122.00
Internet	219.96
Telephone	523.05
Water,Sewer	442.95
Total Utilities	11,624.29
Total Expense	104,513.71
Net Ordinary Income	-13,974.87
Other Income/Expense	
Other Income	
Concessions Income	
Concession Income	12,528.32
Wine Sales	2,077.00
Total Concessions Income	14,605.32
Grants	
Grant - American Rescue	5,175.00
Grant - Charitable Foundation	0.00
Grant - SDAC FY22-23	-5,449.00
Grant - SDAC FY21-22	1,136.00
Total Grants	862.00
Interest Income	101.54
Other Income	
Donations SD Day of Giving 2022	2,055.83
Donations - SOS 2022 to 2024	2,098.81
Total Other Income	4,154.64
Total Other Income	19,723.50
Net Other Income	19,723.50
Net Income	5,748.63

Area Community Theatre in Mitchell Board of Directors

7/31/2025

Name	Title	Work	Address	Phone	Email
Cat Erickson	President	Navigant	318 E 6th Ave, Mitchell, SD 57301	605-999-9384	gemcatme@gmail.com
Jeff Clendening	Interim VP	Frito Lay	40961 265th St, Ethan, SD 57334	605-770-6730	jeffrc@santel.net
Terri Jacklin	Secretary	Lewis	924 N Gamble St., Mitchell, SD 57301	605-999-3387	terrijacklin009@gmail.com
Lisa Brown	Treasurer	ELO	24678 429th Ave., Spencer, SD 57374	605-421-0363	lisa.brown@elocpa.com
Becky Peter	Compliance	Innovative Systems	2520 Anthony Ave., Mitchell, SD 57301	605-996-9137	rebecca.woelfel@live.com
Mariah Schwader	Member	SD Auditor	207 Tiger St., Mitchell, SD 57301	605-579-0086	schwaderm@gmail.com
John Larrington	Member	Coborn's	900 E 12th St., Mitchell, SD 57301	605-770-3718	s_s_the_man@yahoo.com
Jesse Stroud	Non-Voting Member / Interim Office Manager	Area Community Theater	915 N Rowley St., Mitchell, SD 57301	605-630-5592	jesse.stroud@gmail.com

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: First Circuit Court Appointed Special Advocate (CASA) Program

Address: 115 E 11th Avenue, Mitchell, SD 57301

Telephone: (605) 996-1212

Contact (individual responsible for the project):

Name: Jackie Horton

Title: Executive Director

Address: 115 E 11th Avenue, Mitchell, SD 57301

Telephone: (605) 996-1212

Email: jackie.horton@mitchellcasa.org

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other

Amount Requested: \$ 10,000

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

First Circuit CASA respectfully requests subsidy funding from the City of Mitchell to help offset the cost of our Community Engagement Director, a position created in October 2024 to strengthen financial development efforts and expand volunteer recruitment, particularly in Mitchell and the surrounding rural counties. This role focuses on building sustainable community support and increasing awareness and engagement, critical components that enable our organization to grow and meet the rising demand for child advocacy services.

While other funding sources support the core program activities, such as volunteer training, supervision, and case management, the Community Engagement Director helps ensure those efforts are adequately resourced by securing financial support and broadening our base of trained volunteer advocates.

Public Benefit:

The public benefit of this funding is a more sustainable and community-connected CASA program that can serve a greater number of children in crisis. The Community Engagement Director plays a key role in expanding awareness, recruiting new volunteers, and generating local support to serve children removed from their homes due to abuse or neglect. These efforts ensure that vulnerable children in Mitchell and surrounding areas have access to a trained, consistent advocate who can help them navigate the foster care system and achieve safe, permanent outcomes.

By investing in this position, the City of Mitchell is helping to strengthen CASA's capacity and ensure that children in the child welfare system have someone fighting for their best interests—now and into the future.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

Community Engagement Director	\$49,034	20.4%
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Community Engagement Director Job Description First Circuit CASA

Job Summary: The Community Outreach Director is critical in volunteer recruitment and fundraising efforts at First Circuit CASA. In addition to coordinating Annual Fund activities, including direct mail, and corporate sponsorships, the Director of Community Outreach is instrumental in identifying, cultivating, and soliciting prospective volunteers and major donors. With a focus on cultivating and retaining volunteers and donors, this role involves providing regular reports on new volunteer and donor engagement and increasing funds raised to support the organization's vital work.

Essential Duties and Responsibilities: Duties include Volunteer Recruitment (40%) & Fundraising (60% of Total Duties)

1. Strategic Planning and Development:

- Lead the development of comprehensive volunteer recruitment and annual fund plans for all CASA fundraising activities.
- Oversee the implementation of these plans, including volunteer recruitment initiatives.

2. Volunteer Recruitment and Management:

- Coordinate the recruitment of volunteers, utilizing various channels, presentations to civic organizations, businesses, and churches and direct mail solicitations.
- Help with the onboarding process as needed.

3. Fundraising and Donor Relations:

- Secure corporate event sponsorships and cultivate donor relationships within the annual fund.
- Research, cultivate, solicit, and steward donors, focusing on major gift donors and ensuring personalized stewardship and solicitation activities.
- Increase the number of major donors and major gift revenue, maintaining accurate donor interaction notes in the database.

4. Community Engagement and Partnerships:

- Cultivate and secure partnerships with businesses and individuals supporting CASA's work, particularly in outlying service areas.
- Enhance awareness of CASA's mission beyond Mitchell, SD, through strategic campaigns.

5. Reporting and Evaluation:

- Provide regular reports on volunteer recruitment, and fundraising activity status, and results, to the Executive Director and the Board of Directors.

6. Additional Responsibilities:

- Perform other duties as assigned.

2 Goals: Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

Increase Volunteer Recruitment in Outlying Counties

Goal: Recruit at least 5 new CASA volunteers from rural counties outside of Mitchell by June 30, 2026.

Measurement: Track volunteer applications and training completions by county using internal recruitment records and volunteer management software. Success will be measured by the number of newly trained and assigned advocates from outlying counties.

Expand Community Outreach and Awareness

Goal: Coordinate or participate in at least 15 outreach activities (presentations, booths, or events) within Mitchell and surrounding counties to increase CASA's visibility and engagement.

Measurement: Maintain a log of all outreach activities, including date, location, audience size, and type of event. Performance will be evaluated based on the number and geographic diversity of events conducted.

Grow CASA's Donor and Partner Base

Goal: Secure at least 5 new recurring donors or business/community partners in 2026 to support CASA's long-term sustainability.

Measurement: Donor database records will track new contributors and partnerships initiated through the Community Engagement efforts. The number of new commitments and pledges established will be used to measure performance.

- A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

City of Mitchell

2024 Grant Reporting

1. Reason for Requesting the Subsidy

We requested the subsidy to help maintain CASA services for children in Mitchell in light of ongoing funding challenges. After a history of declining support from the City of Mitchell and a significant reduction in our VOCA grant, we faced a funding gap that directly affected our ability to recruit, train, and supervise CASA volunteers. This subsidy was critical to sustaining court advocacy for abused and neglected children in the Mitchell community.

2. Public Purpose Served

The CASA program serves the public by ensuring that abused and neglected children in Mitchell have a trained, consistent adult advocating for their best interests in court. CASA volunteers provide judges with valuable information to help make safe, permanent placement decisions. Our work supports child safety, reduces the time children spend in foster care, and contributes to improved long-term outcomes for children and families.

3. Specific Performance Measurements

We established the following measurable goals as part of our 2025 and forward-looking 2026 plans, included in the original 2024 grant application:

Goals for 2025

- Recruit and train 5 new CASA volunteers
- Provide advocacy for 30 children in Mitchell
- Host 5 community outreach events

Goals for 2026

- Maintain an 80% volunteer retention rate
- Achieve a 90% rate of safe, permanent placements for children with closed cases
- Raise \$50,000 in new funding from grants and donors

4. Final Reporting on Outcomes (as of July 7, 2025)

- ✓ 71 children have received CASA advocacy across all nine counties, including 23 from Mitchell, from January 1 to July 7, 2025
- ✓ 3 additional children are currently on a waitlist due to limited volunteer capacity
- ✓ 15 cases were closed, and 100% of those children were placed in safe, permanent homes (6 reunified with parents, 6 with guardians, 2 adopted, 1 transferred to tribal custody)
- ✓ 4 of 5 outreach events have been held; the final event is scheduled for July
- ✓ Volunteer retention is currently at 89%
- ✓ 4 new CASA volunteers have been trained and assigned
- ✓ Additional volunteer training sessions, scheduled in October 2024, are taking place in July and September 2025, which explains why we have not yet reached our goal of 5 new volunteers
- ✓ \$36,040 has been secured to date: \$5,500 in new sponsorships, \$587 from third-party events, and \$29,953 from new individual donors
- ✓ An additional \$25,000 has been pledged from new donors in Charles Mix and Hutchinson counties

We are on track to meet or exceed our 2025 goals and remain committed to ensuring that every child in Mitchell has a voice in court and a path to a safe, permanent home.

3. **Measurement:** What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

The \$10,000 subsidy will allow First Circuit CASA to support Mitchell's most vulnerable children, those placed in foster care due to abuse or neglect, by ensuring they are matched with trained, consistent volunteer advocates. The funding supports a position that helps ensure every eligible child from Mitchell has someone speaking for their best interests in court and the community.

Specific Actions & Measurable Results:

Ensure Mitchell-Based Children Have an Advocate Assigned

- *Action:* Prioritize and track the assignment of CASA volunteers to children from Mitchell entering the child welfare system within 30 days of court appointment.
- *Measurement:* CASA's case management system will be used to track location-based assignments and response timelines.

Strengthen Mitchell's Interagency Response to Child Abuse and Neglect

- *Action:* Collaborate with Mitchell-area service providers, schools, foster parents, and court professionals to provide coordinated advocacy for children in crisis.
- *Measurement:* Document collaborations initiated or supported by CASA for child and family services and report these in the City's required outcomes report.

Alignment with City Priorities:

These goals align with the City of Mitchell's priorities by:

- Protecting vulnerable youth within the city
- Strengthening coordination between nonprofit and public services
- Ensuring that local children receive timely, effective support while in foster care

By investing in these targeted efforts, the City of Mitchell helps build a safer, more resilient community for children and families in crisis.

4. **Previous Subsidy:** If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

Itemization is listed below in the Excel spreadsheet

The goal established and the measurements used to assess the goal are listed above in question 2A.

We are on track to meet or exceed our 2025 goals and remain committed to ensuring that every child in Mitchell has a voice in court and a path to a safe, permanent home.

Type	Date	Name	Memo	Debit	Credit
Invoice	2/4/2025	City of Mitchell	1st qtr		\$ 1,250.00
Invoice	4/29/2025	City of Mitchell	2nd qtr		\$ 1,250.00
Invoice	7/1/2025	City of Mitchell	3rd qtr		\$ 1,250.00
					\$ 3,750.00
Check	2/10/2025	Envinto Solutions	Annual Fee for Case Software	\$ 1,800.00	
Check	3/17/2025	Chase	Zoom Subscription for Trng	\$ 169.82	
Check	4/30/2025	National CASA	Flex Training	\$ 75.00	
Check	6/9/2025	Harris Publishing	Vol Rctmt Ads	\$ 240.00	
Check	6/23/2025	Midco	Radio Streaming - Vol Rctmt	\$ 250.00	
Check	01/06/2025	Dale Houchin	144 to/from Lake Andes for visit 12/23	\$ 94.32	
Check	01/20/2025	Sheyenne Clark	138 Mitchell-Tabor for child visit 1/18	\$ 96.60	
Check	02/03/2025	Deb Owens	44 to/from Mitchell/Armour child visit 1/30	\$ 30.80	
Check	03/04/2025	Sheyenne Clark	138 Mitchell-Tabor for child visit 2/15	\$ 96.60	
Check	03/04/2025	Dale Houchin	399 to/from Rapid City for visit 3/1	\$ 399.00	
Check	03/04/2025	Dale Houchin	144 to/from Lake Andes for visit 1/28	\$ 90.00	
Check	03/31/2025	Mary Kraayenbrink	132 Platte/Mitchell for court 3/19	\$ 92.40	
Check	03/31/2025	Mary Kraayenbrink	100 Platte/Chamberlain school visit 3/26	\$ 70.00	
Check	04/28/2025	Glendine Heinert	80 Delmont/Mitchell for child visit 3/30	\$ 56.00	
Check	04/28/2025	Glendine Heinert	75 Delmont/Mitchell for court 4/16	\$ 52.50	
Check	04/28/2025	Abigail Starr	48 to/from Parkston for 12 Mile CASA event 4/18	\$ 33.60	
Check	04/28/2025	Sheyenne Clark	138 Mitchell-Tabor for child visit 3/28	\$ 96.60	
Check	04/28/2025	Sheyenne Clark	138 Mitchell-Tabor for child visit 4/25	\$ 96.60	
Check	04/28/2025	Dale Houchin	144 to/from Lake Andes for court 4/23	\$ 100.80	
Check	04/28/2025	Lee Clark	144 to/from Lake Andes for court 4/23	\$ 100.80	
Check	05/20/2025	Mary Kraayenbrink	191 Platte/Chamberlain & Mitchell for visit & court on 5/14	\$ 133.70	
Check	05/20/2025	Mary Kraayenbrink	94 Platte/Chamberlain for visit on 4/25	\$ 65.80	
Check	05/20/2025	Sheyenne Clark	138 Mitchell/Tabor for child visit 5/8	\$ 96.60	
Check	05/20/2025	Mary Jane Rook	140 Madison/Mitchell for court on 5/14	\$ 98.00	
Check	06/23/2025	Lee Clark	560 to/from Rapid City to see child 6/14	\$ 392.00	
Check	07/07/2025	Dale Houchin	144 to/from Lake Andes for court 7/2	\$ 100.80	
Check	07/07/2025	Sandra Larson	146 to/from Sioux Falls for visit 7/2	\$ 102.20	
Check	07/07/2025	Sheyenne Clark	138 Mitchell/Tabor for child visit 6/27	\$ 96.60	
				\$ 5,127.14	\$ (1,377.14)

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

No, First Circuit CASA does not compete with private enterprise. We provide a **specialized advocacy service** for abused and neglected children that is **court-appointed and volunteer-driven**, operating under a nonprofit model. Under **South Dakota Codified Law 26-8A-20**, which allows for the appointment of a representative to advocate for the child's best interest, CASA volunteers are appointed by judges to serve in this capacity. This is a legal and child welfare function that **private businesses or for-profit organizations are not authorized or equipped to perform.**

The subsidy is necessary because our work relies on **community-based funding** to recruit, train, and support the court-appointed volunteer advocates. Without this support, local children in crisis may go without a consistent voice in court, delaying their path to safety, permanency, and stability. Public investment through the City of Mitchell ensures that these children receive the advocacy they are entitled to under state law and that CASA can continue to fill this **critical, court-recognized role** in the child welfare system.

- 6 Subsidy as a percent of income:** What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

The subsidy income for CASA in 2025 represents approximately **1.03%** of our total organizational budget. This was calculated using our approved 2025 budget of **\$483,800** and the City of Mitchell's subsidy contribution of **\$5,000**.

For the current funding request of **\$10,000**, our preliminary 2026 budget is **\$512,600**. Based on this draft budget, the subsidy would represent approximately **1.95%** of our total income.

These percentages demonstrate that the City's contribution remains a small portion of our overall funding but plays a focused, strategic role in supporting our mission.

- 7. Please list all sources of private investment or contributions aside from your subsidy request.**

Grants	\$227,250.00
United Way	\$ 20,000.00
Fundraisers	\$115,500.00
County/City Gifts	\$ 20,500.00
Annual Fund Drive	\$100,550.00
TOTAL	\$483,800.00

Investment Income \$ 17,500.00

- 8. Do you receive any federal funding. If so, how much is received and from what source?**
No

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Jackie Horton

Title: Executive Director

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.
- ☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 7/9/2025

**FIRST CIRCUIT COURT APPOINTED
SPECIAL ADVOCATE PROGRAM**

FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023

***CM* Carlon
& Millar, Prof. L.L.C.**
certified public accountants

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INDEPENDENT ACCOUNTANT'S REVIEW REPORT

To the Board of Directors of
First Circuit CASA Program
Mitchell, South Dakota 57301

We have reviewed the accompanying financial statements of First Circuit CASA Program (a South Dakota nonprofit organization) which comprise the statement of assets, liabilities, and net assets – modified cash basis as of December 31, 2024 and 2023, and the related statement of revenues, expenses and changes in net assets-modified cash basis and functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion. We are required to be independent of the First Circuit CASA Program and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note 2 of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Report on Supplementary Information

The supplementary information included in the schedule of fundraisers revenue is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Carlton S. Miller, Prof LLC

Mitchell, South Dakota
February 26, 2025

First Circuit Court Appointed Special Advocate Program
Statement of Assets, Liabilities and Net Assets - Modified Cash Basis
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Assets		
Current Assets		
Cash in Bank - Checking and Savings	\$ 135,916	\$ 91,662
Brokerage Account - Dice Financial	177,040	-
Prepaid Rent	6,950	6,950
Prepaid Software Subscription	-	1,050
Rent Deposit	975	975
Total Current Assets	<u>320,881</u>	<u>100,637</u>
Investments		
Certificates of Deposit	<u>250,000</u>	<u>444,333</u>
Property and Equipment		
Office Equipment and Furniture	47,096	39,222
Less Accumulated Depreciation	<u>(33,296)</u>	<u>(28,281)</u>
Net Property and Equipment	<u>13,800</u>	<u>10,941</u>
	<u><u>\$ 584,681</u></u>	<u><u>\$ 555,911</u></u>
Liabilities		
Payroll Liabilities	<u>\$ -</u>	<u>\$ 2,578</u>
Net Assets		
Net Assets Without Restrictions	<u>584,681</u>	<u>553,333</u>
	<u><u>\$ 584,681</u></u>	<u><u>\$ 555,911</u></u>

See accompanying notes to these statements.

First Circuit Court Appointed Special Advocate Program
Statement of Revenues, Expenses and Changes in Net Assets - Modified Cash Basis
For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenues		
Grants		
VOCA	\$ 122,560	\$ 253,961
South Dakota CASA	68,835	23,400
Court Improvement	21,300	20,000
Other	15,700	10,050
Court Improvement - Extra	1,721	4,177
Fundraisers	106,692	81,179
Major Gifts	98,974	64,518
Donations	25,727	28,131
United Way	18,000	18,000
In-Kind Donations	2,000	-
Memorials	100	100
Total Revenues	<u>481,609</u>	<u>503,516</u>
 Expenses		
Program	328,738	332,004
Management and General	85,171	85,781
Fund Raising	57,135	49,483
Total Expenses	<u>471,044</u>	<u>467,268</u>
 Other Income		
Interest	18,743	8,740
Dividends	2,040	-
Total Other Income	<u>20,783</u>	<u>8,740</u>
 Change in Net Assets	 31,348	 44,988
Net Assets, Beginning of Year	<u>553,333</u>	<u>508,345</u>
Net Assets, End of Year	<u><u>\$ 584,681</u></u>	<u><u>\$ 553,333</u></u>

See accompanying notes to these statements.

**First Circuit Court Appointed Special Advocate Program
Statement of Functional Expenses- Modified Cash Basis
For the Year Ended December 31, 2024**

	Program Services	Management and General	Fundraising	Total
Salaries and Wages	\$ 205,626	\$ 42,221	\$ 21,110	\$ 268,957
Health Benefits	25,805	5,299	2,649	33,753
Retirement	5,558	1,170	585	7,313
Payroll Taxes	16,499	3,474	1,737	21,710
Travel	20,723	2,764	-	23,487
Training and Conferences	3,151	-	-	3,151
Advertising and Public Relations	24,319	-	6,080	30,399
Special Events	-	-	15,739	15,739
Direct Mail	-	-	3,379	3,379
Rent	5,400	5,400	1,200	12,000
Insurance	4,815	2,675	535	8,025
Software Expense	7,012	2,337	2,337	11,686
Leased Equip/Service Contract	-	6,980	-	6,980
Maintenance	-	2,078	-	2,078
Depreciation	2,507	2,508	-	5,015
Utilities	1,977	1,977	439	4,393
Supplies	1,702	1,702	851	4,255
Volunteers Appreciation	2,168	-	-	2,168
Professional Fees	-	2,080	-	2,080
Dues	454	455	-	909
Postage	-	987	494	1,481
Telephone	662	663	-	1,325
Internet	360	361	-	721
Bank Fees	-	40	-	40
Total	\$ 328,738	\$ 85,171	\$ 57,135	\$ 471,044

See accompanying notes to these statements.

**First Circuit Court Appointed Special Advocate Program
Statement of Functional Expenses- Modified Cash Basis
For the Year Ended December 31, 2023**

	Program Services	Management and General	Fundraising	Total
Salaries and Wages	\$ 214,266	\$ 39,082	\$ 19,542	\$ 272,890
Health Benefits	30,773	5,606	2,822	39,201
Retirement	7,134	1,300	654	9,088
Payroll Taxes	16,907	3,080	1,551	21,538
Travel	21,891	4,754	-	26,645
Training and Conferences	4,199	-	-	4,199
Advertising and Public Relations	9,770	-	2,442	12,212
Special Events	-	-	12,029	12,029
Direct Mail	-	-	4,684	4,684
Rent	5,344	5,344	1,187	11,875
Insurance	5,683	3,022	675	9,380
Software Expense	5,172	1,724	1,724	8,620
Leased Equip/Service Contract	-	6,618	-	6,618
Maintenance	-	2,293	-	2,293
Depreciation	2,231	2,232	-	4,463
Utilities	2,775	2,775	617	6,167
Supplies	2,348	2,348	1,185	5,881
Volunteers Appreciation	2,159	-	-	2,159
Professional Fees	-	1,508	-	1,508
Dues	460	460	-	920
Postage	-	743	371	1,114
Telephone	502	502	-	1,004
Internet	390	390	-	780
Consulting Fees	-	2,000	-	2,000
Total	<u>\$ 332,004</u>	<u>\$ 85,781</u>	<u>\$ 49,483</u>	<u>\$ 467,268</u>

See accompanying notes to these statements.

**First Circuit Court Appointed Special Advocate Program
Notes to Financial Statements**

1. Organization and Nature of Activities:

The First Circuit Court Appointed Special Advocate Program (CASA) is a non-profit organization and is affiliated with national and state CASA organizations.

CASA provides trained community volunteers appointed by a judge to promote and protect the best interests of abused and neglected children that are involved in the court system through no fault of their own. CASA volunteers provide the court with a carefully researched background of the child to assist the court in making sound decisions about the child's future. The CASA volunteer may make recommendations about foster care, reuniting with parents, legal freedom or adoption based on their visitations with the child, the parents and those who are knowledgeable about the child's history. The CASA program was originally developed by the Davison County Child Protection Team in 2000.

2. Summary of Significant Accounting Policies:

Basis of Accounting: The Organization's policy is to prepare its financial statements on the modified cash basis of accounting; consequently, contributions and other revenues are recognized when received rather than when promised or earned, and certain expenses and purchases of assets are recognized when cash is disbursed rather than when the obligation is incurred.

Financial Statement Presentation: The Organization has adopted FASB Accounting Standards Update (ASU) No.2016-14. "Presentation of Financial Statements of Not-For-Profit Entities." Under ASU 2016-14, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Contributions: Contributions received including unconditional promises to give, are recorded as support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of the time or purpose restrictions. Unless specifically restricted by the donor, all contributions are considered to be available for unrestricted use. Contributions to be received in the future are recorded at their present value.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Concentrations: The fund-raising and service activities of the Organization are confined to the First Circuit geographical area of South Dakota. The Organization had no cash in bank accounts that exceeded the FDIC insured limit.

**First Circuit Court Appointed Special Advocate Program
Notes to Financial Statements....Continued**

Property and Equipment: Property and equipment are recorded at cost, when purchased, or if donated, at their estimated fair market value at date of donation. All acquisitions of property and equipment in excess of \$500 and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Depreciation is provided on the straight-line method over estimated useful lives ranging from three to ten years.

Cash and Cash Equivalents: The Organization considers all certificates of deposit purchased with a maturity of three months or less to be current assets.

Advertising and Public Relations Costs: Advertising and public relations costs are expensed as incurred.

Cost Allocation: The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, as well as depreciation and occupancy, which are allocated on a square footage basis.

3. Tax Status:
The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. Donations are deductible for income tax purposes.
4. Contributed Services:
Numerous individuals volunteer their time and perform valuable tasks that assist the Organization with its program and supporting services. These services typically do not meet the criteria for recognition of income under SFAS No. 116.
5. Net Assets with Donor Restrictions:
At December 31, 2024 and 2023, the Organization had no net assets with donor restrictions.
6. Income Taxes:
The federal tax returns (Form 990) of CASA for years ending December 31, 2024, 2023, 2022 and 2021 are subject to examination by the IRS, generally for three years after they are filed.
7. Retirement Plan:
In 2016 the Organization adopted a SIMPLE retirement plan whereby eligible employees' contributions are matched up to 3% of qualified wages.
8. Leases:
On August 1, 2018, the Organization moved into its present location. The rent was \$975 per month plus utilities. The old lease ran through July 31, 2023. At that time the lease was renewed at a monthly rate of \$1,000.

**First Circuit Court Appointed Special Advocate Program
Notes to Financial Statements....Continued**

Starting in October, 2016, a Toshiba copier was leased from A & B Business, Inc. for \$368 per month, including maintenance. The new lease ran for 63 months through December, 2023. The lease was renewed at year end for \$551 per month, including maintenance.

The following is a schedule by years of future minimum payments under the non-cancelable leases as of December 31, 2024:

Calendar year:

2025	\$18,618
2026	18,618
2027	18,618
2028	18,618

9. Brokerage Investment:

The organization opened a brokerage account with Dice Financial during the current year. The entire investment is in the American U.S. Government Money Market Fund. At December 31, 2024, the estimated yield was 4.15%.

10. Fund Raising Costs:

Fund raising costs made up 12.1% of total expenses in 2024, 10.6% of total expenses in 2023, 14.6% of total expenses in 2022 and 12.1% of total expenses in 2021.

11. Accrued Vacation:

The organization's vacation policy allows carryover of a maximum of 80 hours. At December 31, 2024, there was unused vacation pay of \$7,798.

12. Subsequent Events:

Management has evaluated subsequent events through February 26, 2025, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

First Circuit Court Appointed Special Advocate Program
Schedule of Fundraisers Revenue
For the Years Ended December 31, 2024 and 2023

	2024	2023
CASA's Got Talent	\$ 54,296	\$ 67,416
CASA's Got Talent Sponsorships	30,600	-
Community Breakfast	6,673	8,675
Kids Helping Kids	6,479	1,612
Fill the Calendar	4,737	1,974
Concerts	2,895	-
Arts-in-the-Park T-shirts	1,012	120
Popcorn Balls	-	1,312
Charity Shoot Out	-	70
Total	<u>\$ 106,692</u>	<u>\$ 81,179</u>

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07/09/25

Accrual Basis

First Circuit CASA
Profit & Loss Budget Overview
 January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
205 · Grants	
210 · VOCA Grant	22,585.00
212 · ATG Grant	127,415.00
215 · SD Casa Grant	35,000.00
220 · Court Improvements Grant	20,250.00
240 · Other Grants	18,000.00
221 · Court Improvement Other Funds	4,000.00
Total 205 · Grants	227,250.00
260.1 · Fundraisers	
269 · Community Breakfast	10,000.00
269.1 · CASA's Got Talent	
260 · Annual Event Sponsorship	40,000.00
269.1 · CASA's Got Talent - Other	50,000.00
Total 269.1 · CASA's Got Talent	90,000.00
266 · Fill the Calendar	5,500.00
267 · 3rd Party	5,000.00
263 · Concert	5,000.00
Total 260.1 · Fundraisers	115,500.00
284 · Major Gifts	
225 · County/City Gifts	20,500.00
284 · Major Gifts - Other	75,000.00
Total 284 · Major Gifts	95,500.00
285 · Annual Fund Drive	
286 · Board Fund Drive	800.00
287 · March	11,000.00
288 · June	4,500.00
289 · Holiday	9,250.00
Total 285 · Annual Fund Drive	25,550.00
250 · United Way	20,000.00
Total Income	483,800.00

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07/09/25

Accrual Basis

First Circuit CASA
Profit & Loss Budget Overview
 January through December 2025

	Jan - Dec 25
Expense	
300 · Personnel	
340.3 · Case Management	20,344.00
310 · Executive Director	109,774.00
330 · Program Manager	69,465.00
340 · Community Outreach	49,034.00
340.1 · Asst Program Manager	58,000.00
Total 300 · Personnel	306,617.00
314 · Health Insurance Benefit	39,036.00
500 · Travel	
550 · Volunteer Travel - Mileage	
558 · Volunteer Travel - Per Diem	400.00
550 · Volunteer Travel - Mileage - Other	9,000.00
Total 550 · Volunteer Travel - Mileage	9,400.00
510 · Staff - Travel	
516 · Staff - Hotel	1,800.00
518 · Staff - Per Diem	1,500.00
510 · Staff - Travel - Other	10,000.00
Total 510 · Staff - Travel	13,300.00
Total 500 · Travel	22,700.00
00006 · Payroll Expenses	
325 · FICA & Fed. WH	
SUTA	691.00
325 · FICA & Fed. WH - Other	22,822.00
Total 325 · FICA & Fed. WH	23,513.00
Total 00006 · Payroll Expenses	23,513.00
620 · Advertising & Public Relations	
620.6 · Poster/Brochure	500.00
620.5 · Social Media	2,000.00
620.4 · Radio	13,500.00
620.2 · Newspaper	1,500.00
620.1 · Movie Theatre	2,500.00
Total 620 · Advertising & Public Relations	20,000.00

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07/09/25

Accrual Basis

First Circuit CASA
Profit & Loss Budget Overview
 January through December 2025

	Jan - Dec 25
600 · Special Events	
640 · Special Events Expense	
630 · Fundraising Expense	500.00
646 · Community Breakfast	700.00
648 · CASA's Got Talent	15,000.00
Total 640 · Special Events Expense	16,200.00
Total 600 · Special Events	16,200.00
862 · Rent	12,000.00
734 · Liability& Property Insurance	
735 · Cyber Liability	1,160.00
731 · Hired & Non-Auto	590.00
730 · General Liability & Property	4,660.00
736 · Workers Compensation Insurance	700.00
732 · D & O Insurance	980.00
Total 734 · Liability& Property Insurance	8,090.00
315.1 · Retirement	9,008.00
811 · Software	10,000.00
814 · Leased Equip/Service Contract	6,500.00
865 · Utilities	5,000.00
800 · Office Expense	
820 · Supplies	1,500.00
Total 800 · Office Expense	1,500.00
650 · Direct Mail Expense	4,000.00
Depreciation	2,500.00
400 · Training/Recruitment/Support	
422 · Registration Fees	1,000.00
413 · Background Check fees	1,400.00
416 · Training Expenses	
414 · Materials	150.00
416 · Training Expenses - Other	500.00
Total 416 · Training Expenses	650.00
Total 400 · Training/Recruitment/Support	3,050.00

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07/09/25

Accrual Basis

First Circuit CASA
Profit & Loss Budget Overview
January through December 2025

	Jan - Dec 25
815 · Maintenance	1,800.00
645 · Volunteer Appreciation	1,000.00
872 · Professional Fees	2,000.00
852 · Postage	681.00
864 · Telephone	
868 · Internet	785.00
864 · Telephone - Other	3,420.00
Total 864 · Telephone	4,205.00
882 · Membership Fees	900.00
810 · Furniture & Equipment	1,000.00
Total Expense	501,300.00
Net Ordinary Income	-17,500.00
Other Income/Expense	
Other Income	
295 · Interest Income	17,500.00
Total Other Income	17,500.00
Net Other Income	17,500.00
Net Income	0.00

FIRST CIRCUIT CASA
Mitchell, SD
Board of Directors 2025

CHAIR Terry Reyelts (12/31/25) – First National Insurance 213 S Harmon Dr, Mitchell, SD 57301 933-1565 cell treyelts@firstnatins.com	VICE-CHAIR Jesse Tolsma (12/31/25) – Dice Financial 1010 Circle Dr, Mitchell, SD 57301 996-7171 work, 999-8472 cell jesse@dicefinancial.com
TREASURER Whitney Hinker (12/31/27) – BankWest 619 S Edmunds St., Mitchell, SD 57301 999-0244 cell whitneybhinker@gmail.com	SECRETARY Stacy Giblin (12/31/25) – Northwestern Mutual 151 N Harmon Dr., Mitchell, SD 57301 995-0300 work, 351-9758 cell stacy.giblin@nm.com
MEMBERS	
Dan Fechner (12/31/25) – Mitchell PD 618 S Iowa St, Mitchell, SD 57301 605-770-0173 cell dan.fechner@cityofmitchellsd.gov	Josie Lemer (12/31/28) – CJ's 309 W 13 th Avenue, Mitchell, SD 57301 605-770-4539 cell josie@eversdrilling.com
Artika Franklin (12/31/27) – Aurora Plains Academy 916 E Birch Ave., Mitchell, SD 57301 999-2547 cell artikafranklin17@gmail.com	Mark Limberg (12/31/25) – AccuDataBookkeeping PO Box 333, Platte, SD 57369 202-8235 work, 770-6683 cell, mark@accudatabookkeeping.com
Grant Lanning 12/31/27 – Jail Administrator/Deputy Sheriff 1015 S Miller St., Mitchell, SD 57301 995-8630 work grant.lanning@davisoncountysheriff.com	Jordan Platt (12/31/27) – Student 19 Arrowhead Pass, Mitchell, SD 57301 999-9955 cell jorplatt@icloud.com
Sydney Lanning (12/31/27) – State of SD 416 E 13th Ave., Mitchell, SD 57301 605-270-3373 cell sydney.lanning@state.sd.us	Jim Taylor (12/31/25) – P.C. Atty/Counselor at Law 520 N. Lawler Street #100, Mitchell, SD 57301 996-3882 work taylor@tmlawsd.com
	Mike Weins (12/31/27) – A&B 24910 407 th Ave., Mitchell, SD 57301 995-1993 work, 999-9393 cell mikew@abbusiness.com
* Names in bold are serving 3rd 3 yr. term	Jackie Horton – Executive Director 115 E 11 th Ave., Mitchell SD 57301 996-1212 office, 999-8055 cell jackie.horton@mitchellcasa.org

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Cornerstones Career Learning Center

Address: 1315 North Main, Suite 102, Mitchell, SD 57301

Telephone: (605) 995-8927

Contact (individual responsible for the project):

Name: Kim Olson

Title: Executive Director

Address: 33 Third St SE, Suite 301, Huron, SD 57350

Telephone: (605) 353-7175

Email: Kim.Olson@CornerstonesCareer.com

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other [Click or tap here to enter text.](#)

Amount Requested: \$7,000

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

Cornerstones Career Learning Center respectfully requests a \$7,000 subsidy from the City of Mitchell to support Cornerstones Career Learning Center's Adult Basic Education and English Language program. This amount would serve as a 6% local match to approximately \$116,000 in federal and state funds used to operate the program in Mitchell.

Subsidy funds would:

- Offset staff wages for certified instructors
- Purchase essential classroom supplies
- Help sustain outreach to underserved and immigrant populations

Who We Serve (PY 2024–2025):

- Total learners served: 127
- 44% received public assistance
- 97% tested below 9th-grade skill level at intake
- 76% identified as Hispanic/Latino; 18% were White; others identified as Black, Asian, or multiracial
- 9% were single parents; 6% reported a disability

Employment Status at Entry:

- 76% employed
- 18% unemployed
- 6% not in labor force (e.g., stay-at-home parents, newly arrived immigrants awaiting work authorization)

This data highlights a working population that is actively striving to improve their skills and economic outcomes.

We propose using \$5,000 of the requested subsidy to cover approximately **10% of the salary and benefits** for a **Mitchell-based Adult Education Instructor**. This instructor earns **\$20.50 per hour**, with associated benefits calculated at **24.5%**, bringing the total cost of the portion covered by the subsidy to \$5,000.

The instructor plays a key role in delivering GED® preparation, English language instruction, and foundational skill development to adult learners in the Mitchell area. A full job description is attached to the application.

The **remaining \$2,000** of the requested subsidy would be used to help cover **general operating expenses** such as instructional materials, classroom supplies, and outreach efforts.

2. Goals: Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

Cornerstones evaluates the success of our Adult Education program through both quantitative and qualitative measures, with a strong emphasis on employment outcomes. In the most recent fiscal year, **127 adults** participated in services through our Mitchell site, and **71% met federal performance benchmarks**.

For the upcoming year, our goals include:

- Serving **at least 100 adult learners**
- Ensuring that **60% or more** achieve a **Measurable Skill Gain (MSG)**, as defined by federal performance standards
- Supporting **learners in gaining or retaining employment**, and tracking wage increases post-program

These goals are tracked using **South Dakota's statewide data management system** and reported to the South Dakota Department of Labor and Regulation. Additional performance expectations are outlined in our federal and state grant contracts.

Key outcomes we measure include:

1. Number of participants enrolled
2. Number completing intake, assessment, and 12+ hours of instruction
3. Number achieving MSGs through **federally approved assessments** (standards and definitions provided by the U.S. Department of Labor and/or Education)
4. **Number of learners who gain or retain employment and their median earnings**

Employment outcomes are especially important in Mitchell, where many adult learners are either working low-wage jobs or are new to the workforce. Our instruction and career readiness support give these individuals a pathway to more stable, higher-paying employment.

By equipping adults with the skills needed to succeed in today's labor market, Cornerstones contributes directly to workforce development and the overall economic strength of the community. We also gather success stories to illustrate this impact in real terms and share those stories in quarterly reports.

Cornerstones has not received a subsidy from the City of Mitchell in the past.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

Cornerstones will track the following performance outcomes tied directly to the subsidy:

- **100+ adult learners** served annually through instruction in basic academic and workforce skills
- **At least 60%** of students achieving **Measurable Skill Gains (MSGs)** as defined by federal performance standards
- Progress benchmarks including:
 - Number of students completing intake
 - Number achieving **12+ hours of instruction**
 - Number advancing through academic levels
- **Employment gains**, including job attainment, job retention, and increases in median earnings
- Ongoing tracking and reporting through the **South Dakota statewide data system**, submitted to the Department of Labor and Regulation

Alignment with City of Mitchell Priorities:

This investment in adult education directly supports the City's goals by:

- **Strengthening the local workforce** with more skilled, better-prepared workers
- **Reducing dependency** on public assistance by improving economic self-sufficiency
- **Fostering integration** of immigrants and English learners into the community and workforce
- **Addressing labor shortages** by preparing residents to meet local employer needs for reliable, communicative employees

This modest subsidy represents a strategic investment in human capital—one that contributes to a **more resilient, inclusive, and economically vibrant Mitchell**.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

N/A

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

There is no similar program available in the Mitchell area.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

The requested subsidy of **\$7,000** represents the following percentages:

- **4.33% of the Mitchell location's gross income of \$161,525.16**
Calculation: $\$7,000 \div \$161,525.16 = 4.33\%$
- **0.69% of Cornerstones' total organizational gross income of \$1,015,426**
Calculation: $\$7,000 \div \$1,015,426 = .69\%$

Because this request is well below the 50% threshold of either the Mitchell location or the organization's total income, Cornerstones is not subject to the public financial disclosure requirements outlined in the subsidy process.

Supporting documentation for these figures is available upon request.

7. Please list all sources of private investment or contributions aside from your subsidy request.

In addition to federal and state grant funding, the Mitchell adult education program receives private support from the **Mitchell United Way**, which contributed **\$11,000** this year. Cornerstones has received annual support from the Mitchell United Way since shortly after opening our Mitchell office in **1998**. This long-standing partnership reflects a strong local commitment to accessible education and workforce development for adults in the Mitchell community.

8. Do you receive any federal funding? If so, how much is received and from what source?

Yes, Cornerstones receives adult education funding administered by the **South Dakota Department of Labor and Regulation**. This funding consists of a **50/50 match between federal funds (Workforce Innovation and Opportunity Act – Title II)** and **state general funds**.

We have secured funding to operate through **June 30, 2026**; however, the broader funding landscape remains **unstable**. This year, federal funds were delayed by nearly a month, and allocations for the next fiscal year have not yet been confirmed. We are also monitoring potential impacts from state budget shortfalls.

While we do **not** anticipate a complete loss of funding, the **timing and consistency of these allocations present ongoing operational challenges**. We continue to actively advocate at both the state and federal levels to ensure long-term investment in adult education as a vital **workforce development strategy**.

To help buffer against this instability, we are seeking **local support—like the City of Mitchell subsidy**—as part of a broader effort to diversify and stabilize our funding. This kind of investment helps ensure that essential adult education services remain available, even during periods of federal or state uncertainty.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Kim Olson

Title: Executive Director

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.
- ☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 7/29/2025

ATTACHMENTS

- Job Description
- List of current members of the Board of Directors.
- Most recent budget.
- Most recent audit.

JOB DESCRIPTION

ADULT EDUCATION INSTRUCTOR

GENERAL SUMMARY:

Join an organization that supports employees with training, growth, and development so they can make a difference in the communities we serve.

We are looking for the right person to provide education classes for adults who are working on getting their GED, learning English, or acquiring skills training through their employer.

Provide adult basic education classes for Cornerstones Career Learning Center, both face-to-face and online. Assist Cornerstones Program Coordinators in the creation and delivery of workplace training programs for businesses.

QUALIFICATIONS:

1. Baccalaureate Degree from an accredited university is preferred.
2. Teacher Certificate desirable but not required
3. Proficiency with both verbal and oral communication skills.
4. Experience in curriculum development and training.
5. Experience in Microsoft Office, Google Suite, and Zoom.
6. Experience working with English Language Learners is desirable but not required
7. Speaking another language in addition to English is desirable.

RESPONSIBILITIES:

1. Provide education services to individuals wanting to improve their basic education skills, learn English, and obtain their GED.
2. Provide education services to businesses wanting to improve the skills of their workforce.
3. Collaborate with staff in the monitoring of services by the maintenance records.
4. Promote Cornerstones educational programs within the community and act as liaison with local education and human service agencies.
5. Recruit and register students for education and training programs.
6. Work with Cornerstones staff to expand opportunities for additional classes and programs that form an integral part of the institutional strategic plan.
7. Assume additional duties as assigned by the Executive Director.

SKILLS:

1. Develop rapport easily with people and work effectively as part of a team
2. Utilize class curricula and instructional techniques
3. Develop and implement class curricula
4. Administer and interpret assessment instruments.
5. Work effectively with participants in evaluating their educational needs to develop study plans
6. Assist participants in developing math, writing, reading, and employability skills
7. Maintain participant files, including written correspondence, telephone calls, and computerized record systems
8. Provide support for GED administration: schedule classes, administer practice tests, request student transcripts, and schedule final testing
9. Represent Cornerstones in the business, education, and human services community
10. Partner with and refer participants to appropriate community services
11. Conduct employment training programs for youth and adult participants
12. Provide both online and face-to-face instruction

WORK SCHEDULE

This is a full-time, 40-hour-a-week, 12-month position. The anticipated work schedule includes evening classes Monday-Wednesday. The remaining weekly hours are flexible depending on classes and duties assumed, with typically a shortened workday on Friday. Flexibility with this schedule is expected with the delivery of evening programs provided regularly and the necessity for off-site professional development.

EMPLOYMENT INFORMATION

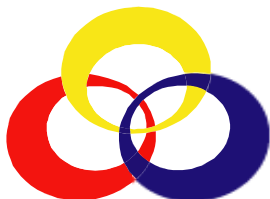
1. Full-time – 40 hours a week 12 months a year position
2. Benefits and leave schedules follow the organization's personnel policies and include:
 - Employer Paid Health Insurance at 100%
 - Employer Paid Life Insurance at 100%
 - Employer Paid Optical Insurance at 100%
 - Paid Holidays
 - Paid Vacation
 - Paid Personal Time
 - Employer-Matched Retirement
 - Flexible Scheduling
 - Pre-tax medical and dependent care
 - Dental Insurance
 - AFLAC

Cornerstones Board of Directors

First Name	Last Name	Board Position	City	Job Title	Employer	Phone	E-mail
Steve	Riedel	Board Chair	Huron	Retired	Self Employed	461-8078	jriedel2@gmail.com
Paullyn	Carey	Member	Huron	Finance Officer	City of Huron	353-8502	pcarey.huronsd@midconetwork.com
Kris	Kline	Member	Huron	Chief Executive Officer	Huron Area Center for Independence	352-5698	kkline@cfindependence.com
Alyssa	Horn	Member	Huron	Attorney at Law	Blue, Wheeler, and Banks LLP	605.353.6783	alyssa@huronlawyer.com
Raymond (Skip)	McWethy	Member	Huron	Court Services Officer	3rd Judicial Circuit	605.3537161	skip.mcwethy@ujs.state.sd.us
Beth	Schneider	Member	Mitchell	State Director of the SD Jobs for America's Graduates (JAG) program	South Dakota Department of Education		beth.schneider@state.sd.us
Tanya	Kitto	Member	Mitchell	Business Owner	Your Shop	605.630.2686	tanya@yourshopmitchellsd.com
Davin	Johnson	Secretary/ Treasurer	Aberdeen	Sales	Summit Contracting	228-5348	davin@buildsummit.net
Paul	Hopkins	Member	Aberdeen	VP of Manufacturing	Midstates Printing	414-731-9166	paul.v.hopkins@gmail.com
Rita	Nelson	Vice Chair	Yankton	Relationship Coordinator for Build Dakota & Owner of GritGrow	Build Dakota & Grit Grow	605.760.4284 & 605.660.6139	Rita@BuildDakotaScholarships.com Rita@GritGrow.co
Sandy	Stockholm	Member	Yankton	eLearning Administrator	Avera Education & Staffing Solutions	605.668.8479	Sandy.Stockholm@avera.org
OPEN			Vermillion				
Robin	Wallum	Ex-Officio Member	Huron	Manager	SD DLR Huron Office	353-7155	Robin.Wallum@state.sd.us
Devon	Bartscher	Ex-Officio Member	Mitchell	Manager	SD DLR Mitchell Office	995-8060	Devon.Bartscher@state.sd.us
Ashley	Glaspell	Ex-Officio Member	Aberdeen	Manager	SD DLR Aberdeen Office	626-2340	ashley.glaspell@state.sd.us
Lacey	Johnson	Ex-Officio Member	Yankton	Manager	SD DLR Yankton Office	668-2900	Lacey.Johnson@state.sd.us
Krista	McKee	Ex-Officio Member	Vermillion	Manager	SD DLR Vermillion Office	677-6900	Kristal.McKee@state.sd.us
Justin	Schramm	Ex-Officio Member	Yankton	Representative	Yankton United Way / Applied Eng/Freeman Co	605.689.2378	Justin.Schramm@appliedeng.com
Kim	Olson	Executive Director	Huron	Executive Director	Cornerstones Career Learning Center, Inc.	353-7175	kim.olson@Cornerstonescareer.com

FINANCIAL BUDGET REPORT	FY25 7/24-6/25	FY25 7/24-6/25	FY26 7/25-6/26	FY25 7/24-6/25	FY26 7/25-6/26
	Actual	Budget	Budget	Actual	Budget
Income	Corporate	Corporate	Corporate	Mitchell	Mitchell
Huron Adult Basic Education	179,987.00	158,500.00	168,000.00		
United Way Huron	14,500.00	14,000.00	14,500.00		
Proctoring Huron	3,028.21	2,500.00	3,000.00		
Job Development Huron	35,000.15	33,000.00	35,000.00		
Business & Industry Huron	19,634.05	35,000.00	35,000.00		
AEL Professional Development	22,000.00	22,000.00	22,000.00		
Mitchell Adult Basic Education	115,878.25	131,700.00	116,000.00	115,878.25	116,000.00
Business & Industry Mitchell	8,400.00	12,000.00	9,000.00	8,400.00	9,000.00
United Way Mitchell	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
Job Development Mitchell	28,869.32	25,000.00	28,000.00	26,246.91	28,000.00
Aberdeen Adult Basic Education	220,036.26	203,400.00	210,000.00		
Proctoring Aberdeen	1,021.34	1,000.00	2,000.00		
Business & Industry Aberdeen	4,600.00	15,000.00	15,000.00		
United Way Aberdeen	5,000.00	5,000.00	7,000.00		
Yankton Adult Basic Education	228,403.04	208,500.00	222,000.00		
Business & Industry Yankton	15,623.16	10,000.00	17,000.00		
United Way Yankton	10,875.00	12,000.00	15,000.00		
Job Development Yankton	0.00	10,000.00	0.00		
Vermillion Adult Basic Education	32,141.78	33,300.00	35,000.00		
United Way Vermillion	0.00	0.00	2,000.00		
Pierre Adult Basic Education	16,363.66	47,910.00	40,000.00		
Distance Learning	40,690.00	40,690.00	40,690.00		
Interest	7.43	9.00	5.00		
Other - Reimbursable Income	2,367.55				
Total Income	1,015,426.20	1,031,509.00	1,047,195.00	161,525.16	164,000.00
Expenses					
Payroll Expense	617,283.91	681,000.00	691,200.00	101,857.10	105,000.00
Benefits Expense	155,217.79	167,000.00	172,000.00	25,024.93	26,250.00
Travel Expense	10,192.67	19,000.00	19,000.00	1,393.58	1,400.00
AEL PD Travel	3,611.95	1,000.00	1,000.00	0.00	0.00
Operating Expense	163,026.23	146,600.00	148,000.00	24,418.70	25,500.00
AEL PD Contractual	1,150.00	1,500.00	1,500.00	0.00	0.00
Supply Expense	20,949.34	12,650.00	12,000.00	5,398.52	5,500.00
AEL PD Supplies	0.00	500.00	500.00	0.00	0.00
Total Expenses	971,431.89	1,029,250.00	1,045,200.00	158,092.83	163,650.00
	43,994.31	2,259.00	1,995.00	3,432.33	350.00
Obligated Expenses	24858.95				
Total Revenue	19,135.36				

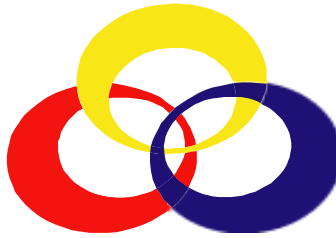
Cornerstones Career Learning Center, Inc.
Review Report
For the Years Ended
June 30, 2024 and 2023



Kinner & Company Ltd
Certified Public Accountants

CORNERSTONES CAREER LEARNING CENTER, INC.
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JUNE 30, 2024 AND 2023

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Kinner & Company Ltd

Certified Public Accountants

Independent Accountant's Review Report

To the Board of Directors
Cornerstones Career Learning Center, Inc.

We have reviewed the accompanying financial statements of Cornerstones Career Learning Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Cornerstones Career Learning Center, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Kinner & Company Ltd.

Kinner & Company Ltd
Certified Public Accountants
Brookings, South Dakota

March 19, 2025

CORNERSTONES CAREER LEARNING CENTER, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2024 AND 2023

ASSETS	2024	Restated 2023
Current Assets		
Cash and Cash Equivalents	\$ 294,866	\$ 153,586
Accounts Receivable	10,607	18,433
Grants Receivable	18,426	172,011
Prepaid Expenses	13,007	13,926
Total Current Assets	336,906	357,956
Fixed Assets		
Property and Equipment	68,886	124,512
Right of use assets	228,218	126,795
Accumulated Depreciation & Amortization	(107,956)	(109,176)
Fixed Assets, Net	189,147	142,131
Intangible Assets		
Software	26,429	26,429
Accumulated Amortization	(26,429)	(26,429)
Intangible Assets, Net	-	-
TOTAL ASSETS	\$ 526,053	\$ 500,087
LIABILITIES AND NET ASSETS		
Current Liabilities		
Lease Liability	\$ 58,464	\$ 38,556
Accounts Payable	14,262	12,242
Accrued Expenses	26,376	29,053
Total Current Liabilities	99,103	79,851
Noncurrent Liabilities		
Lease liability- due beyond one year	120,016	88,239
Total Liabilities	219,119	168,090
Net Assets		
Without Donor Restrictions	306,934	331,997
Total Net Assets	306,934	331,997
TOTAL LIABILITIES AND NET ASSETS	\$ 526,053	\$ 500,087

See accompanying notes and independent accountant's review report

CORNERSTONES CAREER LEARNING CENTER, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	Without Donor	With Donor	2024	Without Donor	With Donor	Restated 2023
	Restrictions	Restrictions	Total	Restrictions	Restrictions	Total
Revenue and Other Support						
Programs Grants	\$ -	\$ 746,549	\$ 746,549	\$ -	\$ 736,302	\$ 736,302
Additional Services	128,288	-	128,288	97,478	-	97,478
Job Development	17,699	-	17,699	30,427	-	30,427
Rent	2,100	-	2,100	2,100	-	2,100
Interest Income	9	-	9	10	-	10
In Kind Donations	21,809	-	21,809	26,448	-	26,448
Donations	5	-	5	23	-	23
Other Revenue	-	34,450	34,450	3,000	26,500	29,500
Gain (Loss) on Disposal of Asset	3,850	-	3,850	-	-	-
Net Assets Released from Restriction:	780,999	(780,999)	-	762,802	(762,802)	-
Total Revenue and Other Support	954,758	-	954,758	922,287	-	922,287
Expenses						
Program Services	878,340	-	878,340	835,371	-	835,371
Management and General	101,481	-	101,481	105,035	-	105,035
Total Expenses	979,821	-	979,821	940,405	-	940,405
Change in Net Assets	(25,063)	-	(25,063)	(18,119)	-	(18,119)
Net Assets Beginning of Year	331,997	-	331,997	350,116	-	350,116
Net Assets End of Year	\$ 306,934	\$ -	\$ 306,934	\$ 331,997	\$ -	\$ 331,997

See accompanying notes and independent accountant's review report

CORNERSTONES CAREER LEARNING CENTER, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	Program	Management	Restated	Program	Management
OPERATING EXPENSES	Total	Services	& General	2023	Services	& General
	Total	Services	& General	Total	Services	& General
Personal Services	\$ 595,868	\$ 533,980	\$ 61,888	567,973	\$ 506,630	\$ 61,343
Employee Benefits	136,737	127,735	9,002	118,548	110,112	8,435
Travel	41,493	41,078	415	31,604	31,288	316
Contractual Expense	34,980	32,182	2,798	26,572	24,446	2,126
Telephone & Internet	8,976	7,629	1,346	10,478	8,906	1,572
Rent & Utilities	100,114	85,097	15,017	101,069	85,909	15,160
Insurance	12,689	10,786	1,903	8,618	7,325	1,293
Promotions & Advertising	1,172	996	176	1,353	1,150	203
Professional Fees	5,000	4,250	750	4,700	3,995	705
Dues & Memberships	2,582	2,195	387	2,049	1,742	307
Service Agreements	18,846	16,019	2,827	21,140	17,969	3,171
Repairs & Maintenance	3,470	2,949	520	1,082	920	162
Miscellaneous	791	672	119	418	355	63
Office Supplies	3,789	3,220	568	4,141	3,519	621
Instructional Supplies	3,767	3,202	565	12,053	10,245	1,808
Postage	64	54	10	817	694	123
Supplies Expense	635	539	95	4,638	3,942	696
Board Expense	1,397	1,188	210	2,252	1,914	338
Equipment Expense	385	328	58	7,069	6,008	1,060
Depreciation & Amortization	7,067	4,240	2,827	13,832	8,299	5,533
Total Operating Expenses	\$ 979,821	\$ 878,340	\$ 101,481	940,405	\$ 835,371	\$ 105,035

See accompanying notes and independent accountant's review report

CORNERSTONES CAREER LEARNING CENTER, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023

	2024	Restated 2023
Cash Flows from Operating Activities		
Change in Net Assets	\$ (25,063)	\$ (18,119)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation & Amortization Expense	7,067	13,832
Operating lease expense	53,564	-
Change in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	7,826	(2,134)
(Increase) Decrease in Grants Receivable	153,586	(67,350)
(Increase) Decrease in Prepaid Expenses	919	(1,308)
Increase (Decrease) in Accounts Payable	2,020	1,872
Increase (Decrease) in Accrued Expenses	(2,677)	7,484
Increase (Decrease) in Operating Lease Liability	(49,737)	-
Net Cash Provided (Used) by Operating Activities	<u>147,504</u>	<u>(65,723)</u>
Cash Flows from Financing Activities		
Cash Outflows:		
To Purchase Equipment	<u>(6,225)</u>	<u>(7,169)</u>
Net Cash Provided (Used) by Financing Activities	<u>(6,225)</u>	<u>(7,169)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	141,279	(72,892)
Cash and Cash Equivalents at Beginning of Year	<u>153,586</u>	<u>226,479</u>
Cash and Cash Equivalents at End of Year	<u>\$ 294,866</u>	<u>\$ 153,586</u>
Noncash Transactions:		
Donations of Contract Services	21,809	22,810
Disposal of Obsolete Fully Depreciated Property and Equipment	61,851	-
Right-of-use Assets Obtained in Exchange for New Lease Liabilities	101,423	126,795

See accompanying notes and independent accountant's review report

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Business

Cornerstones Career Learning Center, Inc. (Organization) is a nonprofit organization that assists in training and placing individuals with significant barriers in productive employment.

Basis of Accounting

The books the Organization are maintained on the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation

As of June 30, 2019, the net asset classification has changed due to the implementation of FASB issued ASU 2016-14, *Not-for-Profit Entities* (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities*. This guidance amends the requirements for financial statements and notes presented by a not-for-profit entity to: a) present on the face of the statement of financial position amounts for two classes of net assets at the end of the period, rather than for the previously required three classes; b) present on the face of the statement of activities the amount of the change in either of the two classes of net assets rather than that of the previously required three classes; c) provide enhanced disclosures in the notes to the financial statements; d) report investment return net of external and direct internal investment expenses; e) provide enhanced disclosures of the amounts of expenses by both their natural classification and their functional classification; and f) utilize in the absence of explicit donor stipulations, the placed in service approach for reporting expirations of restrictions of gifts of cash or other assets to be used to acquire or construct a long-lived asset.

Net assets of the Organization and changes therein are classified and reported as follows:

Without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

With donor restrictions – Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

Income Tax Status

The Organization is a not-for-profit organization, which is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes pursuant to Section 501(a) of the Code. Cornerstones Career Learning Center, Inc. qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(1). The Organization's federal Exempt Organization Income Tax Returns (Form 990) are subject to examination by the IRS, generally for three years after they were filed.

Restatement of prior period

It was noted during review procedures that prior year right of use assets and lease liabilities were understated by \$126,795. Prior year columns were restated to show the correct amounts for 2023. This had no effect on net assets.

Use of Estimates

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

Cash and Cash Equivalents

The Organization recognizes as cash, currency on hand and demand deposits with banks or other financial institutions. It also includes other accounts that have the general characteristics of demand deposits in that the customer may deposit or withdraw funds at any time without prior notice or penalty such as certificates of deposit, which do not have penalties or terms with them, which effectively restrict withdrawal of funds, money market accounts and repurchase agreements.

The Organization recognizes as cash equivalents, short-term, highly liquid investments that (a) are readily convertible to known amounts of cash and (b) are so near their maturity that they present an insignificant risk of changes in value because of changes in interest rates.

Revenue Recognition

The Organization solicits and applies for different grants that are available to them during the year. The Organization's other major source of income is for services. These sources are recognized as revenue when they are earned.

Grants and bequests may require the fulfillment of certain conditions as set forth in the grant or bequest notification/instrument. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although such a circumstance is a possibility, management deems the

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

contingency remote because the Organization has historically complied with donor provisions. By accepting the gifts and their terms, the Organization has demonstrated its intent and its policy to accommodate the provisions of the gifts and to coordinate them with the objectives of the Organization.

Accounts Receivable

The Organization records losses on receivables using the direct write-off method, when in management's opinion, further collection efforts would be futile. No allowance for doubtful accounts is presented due to management's belief that any difference between this method and providing a valuation allowance for doubtful accounts is immaterial. The balance of accounts receivable was \$10,607 for 2024, \$18,433 for 2023 and \$16,299 for 2022.

Leases

During the year ended June 30, 2023, the Organization adopted FASB lease accounting standard (ASC 842). Following this standard, the Organization recognizes Right of Use (ROU) assets and lease liabilities for leases with terms greater than 12 months or leases that contain a purchase option that is reasonably certain to be exercised. Leases are classified as either finance or operating leases. This classification dictates whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease.

The Organization's ROU assets and lease liabilities primarily relate to real estate leases. These lease agreements include one or more options to renew, with renewal terms that can extend the lease for up to 5 years. The exercise of the lease renewal options is at the Organization's discretion. Renewal periods are included in the expected lease term if they are reasonably certain of being exercised by the Organization. None of the Organization's lease agreements contain material residual value guarantees or material restrictions or covenants.

Long-term leases (leases with terms greater than 12 months) are recorded as liabilities at the present value of the minimum lease payments not yet paid. The Organization uses its incremental borrowing rate to determine the present value of the lease when the rate implicit in the lease is not readily determinable. Certain lease contracts contain nonlease components. The Organization recognizes both the lease component and nonlease components as a single lease component for all of its ROU assets. From time to time, certain service or purchase contracts may contain an embedded lease.

Short-term leases (leases with an initial term of 12 months or less or leases that are cancelable by the lessee and lessor without significant penalties) are not capitalized but are expensed on a straight-line basis over the lease term. These leases are entered into at periodic rental rates for an unspecified duration and typically have a termination for convenience provision.

Property, Equipment & Software

Property, equipment and software are recorded at cost when available or at estimated value when an actual cost is not available. Donated items are recorded at cost or at estimated value at the

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

date of gift. Items sold, retired or otherwise disposed of are removed from the asset and accumulated depreciation accounts and any gains or losses are reflected in operations. The Organization capitalizes equipment purchases and donations that have an item cost of equal or greater than \$1,000 pursuant to Organization policy.

Depreciation and amortization are computed by the straight-line method based on the estimated service lives of the various assets as follows:

Furniture, fixtures and equipment	3-7 Years
Software	3 Years

A summary of changes in these assets for the year ended June 30, 2024 is as follows:

	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
Capital Assets Depreciated				
Equipment	\$ 46,910	\$ 3,706	\$ 18,724	\$ 31,892
Computers	65,210	2,519	43,127	24,602
Vehicles	12,392	-	-	12,392
Right of use asset	126,795	101,423		228,218
Total Capital Assets Depreciated	251,307	107,648	61,851	297,104
Less Accumulated Depreciation	109,176	60,631	61,851	107,956
Depreciated Assets, Net	<u>\$ 142,131</u>	<u>\$ 47,016</u>	<u>\$ -</u>	<u>\$ 189,147</u>
	Balance 7/1/2023	Additions	Deletions	Balance 6/30/2024
Intangible Assets Amortized				
Software	\$ 26,429	\$ -	\$ -	\$ 26,429
Less Accumulated Amortization	26,429	-	-	26,429
Intangible Assets, Net	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

A summary of changes in these assets for the year ended June 30, 2023 is as follows:

	Balance 7/1/2022	Additions	Deletions	Balance 6/30/2023
Capital Assets Depreciated				
Equipment	\$ 46,910	\$ -	\$ -	\$ 46,910
Computers	58,041	7,169	-	65,210
Vehicles	12,392	-	-	12,392
Right of use asset	-	126,795	-	126,795
Total Capital Assets Depreciated	117,343	133,964	-	251,307
Less Accumulated Depreciation	99,749	9,427	-	109,176
Depreciated Assets, Net	<u>\$ 17,594</u>	<u>\$124,537</u>	<u>\$ -</u>	<u>\$ 142,131</u>
	Balance 7/1/2022	Additions	Deletions	Balance 6/30/2023
Intangible Assets Amortized				
Software	\$ 26,429	\$ -	\$ -	\$ 26,429
Less Accumulated Amortization	22,024	4,405	-	26,429
Intangible Assets, Net	<u>\$ 4,405</u>	<u>\$ (4,405)</u>	<u>\$ -</u>	<u>\$ -</u>

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

2. GRANTS RECEIVABLE

Grants receivable consisted of the following at June 30:

	<u>2024</u>	<u>2023</u>
South Dakota Department of Labor & Regulation	\$ 18,426	\$ 172,011
Total	<u>\$ 18,426</u>	<u>\$ 172,011</u>

3. PROGRAM GRANTS

The following shows a breakdown of revenue by grant for the year ended June 30, 2024:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
Adult Education	\$ 426,608	\$ 319,941	\$ 746,549
Total	<u>\$ 426,608</u>	<u>\$ 319,941</u>	<u>\$ 746,549</u>

The following shows a breakdown of revenue by grant for the year ended June 30, 2023:

	<u>Federal</u>	<u>State</u>	<u>Total</u>
Adult Education	\$ 462,302	\$ 274,000	\$ 736,302
Total	<u>\$ 462,302</u>	<u>\$ 274,000</u>	<u>\$ 736,302</u>

4. FUNCTIONAL CLASSIFICATION OF EXPENSES

The Statement of Activities shows total expenses for the year ended June 30, 2024. The allocation of expenses among program services and management and general is \$878,340 and \$101,481, respectively, for the year ended June 30, 2024 and \$835,371 and \$105,035, respectively, for the year ended June 30, 2023. Costs are charged to the functions they benefit.

The following table shows an allocation of expenses, based on time and efforts of staff, by function for the year ended June 30:

Program:	<u>2024</u>	<u>2023</u>
Adult Education and Family Literacy	\$ 615,321	\$ 593,188
Job Development	50,326	64,317
United Way	55,868	41,381
Distance Learning	34,076	33,398
City of Aberdeen	-	3,000
Business & Industry	113,864	72,032
Other Program	8,885	28,055
Total Program	<u>878,340</u>	<u>835,371</u>
Administrative and Generals	101,481	105,035
Total	<u>\$ 979,821</u>	<u>\$ 940,405</u>

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

5. VACATION LEAVE

The Organization's employees earn vacation leave in accordance with the following policy:

Newly hired employees accrue vacation at the rate of .01923 hours per paid hour up to a maximum of 20 hours during the six-month probationary period for all new employees. Once the six-month probationary period has been completed, new employees are granted .03846 hours of vacation for each paid hour of employment anticipated until the end of the fiscal year.

New employees continue to be granted vacation at that rate until the first anniversary of their date of hire. At that time, the employee is granted vacation as a full-time employee. Full-time employees working more than 30 hours per week and with less than five years of service are granted .05769 hours of paid vacation per paid hour on the last working day of the month, up to 120 hours per year. Full-time employees with over 5 years of service are granted .07692 hours of paid vacation per paid hour, up to 160 hours. A maximum of 40 hours of vacation time may be carried over from the previous fiscal year. Carryover vacation must be utilized by October 1 of the next fiscal year, or it will be forfeited.

Accumulated unused vacation leave calculated at the employees' pay rates at year-end were \$4,644 and \$6,519 as of June 30, 2024 and 2023, respectively and are included in accrued expenses. The financial statements do not include liabilities for payroll taxes on accrued vacation.

6. ACCRUED EXPENSES

Accounts expenses at June 30, 2024 and 2023, are as follows:

	2024	2023
Vacation	\$ 4,644	\$ 6,519
Payroll	21,732	22,534
	<u>\$ 26,376</u>	<u>\$ 29,053</u>

7. PENSION PLAN

The Organization maintains a Savings Incentive Match Plan for Employees (SIMPLE) IRA. All employees are eligible to participate at their date of hire as long as they are reasonably expected to earn \$5,000 during the plan year. An employee may make a salary reduction election to have a percentage of compensation deferred. The Organization contributes matching contributions to each eligible employee's SIMPLE IRA equal to the employee's salary reduction contributions up to a limit of 3% of the employee's compensation for the year. SIMPLE IRA expense included in salaries and benefits for the years ended June 30, 2024 and 2023 were \$14,846 and \$13,697, respectively.

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

8. LEASE OBLIGATIONS

The Organization entered into a lease commencing August 1, 2019, for a period of seven years for office space from Wollman Enterprises, LLC. The lease called for monthly payments of \$3,563 for the first year and increased by one percent each year.

The Organization also entered into a lease commencing November 1, 2023, for a period of five years for office space from WW, LLC. The lease called for monthly payments of \$1,800 until November 2025 at which time the monthly payments would increase to \$2,000 per month.

Future minimum lease payments as of June 30, under these leases are:

	Wollman	WW, LCC	Total	Present Value Discount	Lease Liability
2025	\$ 44,943	\$ 21,600	\$ 66,543	\$ (8,079)	\$ 58,464
2026		23,200	23,200	(3,197)	20,003
2027		24,000	24,000	(2,141)	21,859
2028		24,000	24,000	(1,023)	22,977
2029		8,000	8,000	(83)	7,917
Total	<u>\$ 44,943</u>	<u>\$ 100,800</u>	<u>\$ 145,743</u>		

The Organization's ROU assets and lease liabilities consist of the following at June 30, 2024:

ROU assets—operating	\$ 228,218
Accumulated amortization	53,564
Net ROU assets—operating	\$ 174,654
Operating lease liabilities—current	\$ 58,464
Operating lease liabilities—non-current portion	120,016
Total lease liabilities—operating	\$ 178,480

Supplemental information related to the Organization's leases for the year June 30, 2024 is as follows:

Cash paid for amounts included in the measurement of lease liabilities:

Operating cash flows from operating leases	\$ 49,737
Weighted-average remaining lease term (years)—operating	3.3
Weighted-average discounted rate—operating leases	5%

The Organization enters into daily and monthly agreements on an as needed basis throughout the fiscal year. Rental and lease expense totaled \$96,287 and \$101,069, for the years ended June 30, 2024 and 2023, respectively.

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

9. ADVERTISING

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred, which totaled \$837 and \$720 for the years ended June 30, 2024 and 2023, respectively.

10. IN KIND DONATIONS

Numerous individuals and businesses donate rental space and supplies to the Organization's program services during the year. These services are reflected in the financial statements as in-kind donations and contractual and supplies expenses. For the years ended June 30, 2024 and 2023, donated services and supplies totaled \$21,809 and \$26,448, respectively.

	2024	2023
Volunteer Services	\$ 16,782	\$ 6,399
Supplies	2,317	4,268
Equipment	710	-
Space	2,000	22,180
	<u>\$ 21,809</u>	<u>\$ 26,448</u>

11. CONCENTRATION OF CREDIT RISK

The Organization is required by ASC 825, *Disclosure of Information About Financial Instruments with Off-Balance-Sheet Risk and Financial Instruments with Concentrations of Credit Risk*, to disclose significant concentration of credit risk regardless of the degree of such risk. Financial instruments which potentially subject the Organization to concentration of credit risk consist primarily of temporary cash investments.

Cornerstone Career Learning Center, Inc. holds cash balances at two financial institutions. Interest-bearing accounts are insured by the Federal Deposit Insurance Corporation (FDIC insured) up to \$250,000 at each of these institutions. The Organization has not experienced any loss in such accounts. As of June 30, 2024 and 2023, the uninsured and uncollateralized balances were \$36,460 and \$0, respectively. The carrying amount of these deposits, as of June 30, 2024 and 2023 were \$294,865 and \$153,587, respectively. It is the Organization's policy to limit this type of credit risk by bringing account balances, when applicable, below the \$250,000 FDIC maximum coverage limit as quickly as possible.

12. REVERSIONARY INTEREST

The Organization receives certain grants and funds from federal and state agencies to be used for specific programs and activities. These funds are expended in accordance with the restrictions set forth by the agencies. In the event that any affected program ceases activities, all assets acquired with these funds would become the property of the federal or state agencies as they retain a reversionary interest in such assets.

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

13. PROJECT GRANT YEARS

The Organization operated projects that have grant years which are different from that of the Organization. Therefore, the information in the accompanying financial statements reflects part of two grant years for certain projects.

14. SIGNIFICANT RISKS AND UNCERTAINTIES

For the year ended June 30, 2024, the Organization received 78% of its revenue from state or federal agency grants. This concentration makes the Organization vulnerable to the risk of a near-term severe impact if state or federal funding were discontinued.

15. RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts; theft of, damage to and the destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year, the organization managed its risks as follows:

Employee Health Insurance – The Organization purchases health insurance for its employees from a commercial insurance carrier.

Liability Insurance – The Organization purchases liability insurance for risks related to torts; theft and damage to vehicles and property.

Director's and Officer's Liability Insurance – The Organization purchases E&O liability insurance for risks related to wrongful act allegations and lawsuits brought against an organization's board of directors and/or officers.

Workmen's Compensation – The Organization purchases liability insurance for workmen's compensation from a commercial carrier.

Unemployment Benefits – The Organization provides coverage for unemployment benefits by paying into the Unemployment Compensation Fund established by state law and managed by the State of South Dakota.

16. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Organization's working capital and cash flows depend heavily on donations and federal and state grants. The Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

The following reflects the Organization's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of donor-imposed restrictions.

CORNERSTONES CAREER LEARNING CENTER, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2024 AND 2023

	<u>2024</u>	<u>2023</u>
Cash and Cash Equivalents	\$ 294,866	\$ 153,586
Accounts Receivable	10,607	18,433
Grants Receivable	18,426	172,011
Total Assets Available for General Expenditures	<u>323,899</u>	<u>344,030</u>

17. ACCOUNTING STANDARDS UPDATE

In June 2016, FASB issued ASU 2016-13, Financial Instruments – Credit Losses (Topic 326), commonly known as CECL. CECL’s main goal is to improve financial reporting by requiring earlier recognition of credit losses on financing receivables and other financial assets in scope. This ASU was effective for periods beginning after December 15, 2022. The adoption of this standard did not have an impact on the Organization’s financial statements.

18. SUBSEQUENT EVENTS

Subsequent events were evaluated through March 19, 2025 which is the date the financial statements were available to be issued. No significant, unusual or infrequent events or transactions have occurred after the financial statement date but before the issuance of the financial statements.

Form **8879-TE**Department of the Treasury
Internal Revenue Service**IRS E-file Signature Authorization
for a Tax Exempt Entity**For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 202024**Do not send to the IRS. Keep for your records.**
Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2023

Name of filer

Cornerstones Career Learning Center

EIN or SSN

46-0431867

Name and title of officer or person subject to tax

Kimberly Olson Executive Dir.**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	☒	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b	<u>954,758.</u>
2a Form 990-EZ check here	☐	b Total revenue , if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	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 2023 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 Kinner & Company Ltd to enter my PIN 08200 as my signature

ERO firm name

Enter five numbers, but
do not enter all zeros

on the tax year 2023 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 2023 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

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.

46110272090

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 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

Nathan Kinner

Date

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

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)**2023**Department of the Treasury
Internal Revenue ServiceDo not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.**Open to Public Inspection****A** For the 2023 calendar year, or tax year beginning 7/01, 2023, and ending 6/30, 2024**B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C
Cornerstones Career Learning Center
33 3rd Street SE #202
Huron, SD 57350**D** Employer identification number

46-0431867

E Telephone number

605-353-7175

G Gross receipts \$ 954,758.**H(a)** Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions.**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: N/A**H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1994 **M** State of legal domicile: SD**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: Assist in training and placing in productive employment individuals with significant barriers to employment.		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	18
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	18
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	29
	6	Total number of volunteers (estimate if necessary)	6	0
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, 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)	762,772.	768,363.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	127,905.	145,987.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	10.	558.
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	31,600.	39,850.
			922,287.	954,758.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	686,521.	732,605.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25)		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	253,885.	247,216.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	940,406.	979,821.
	19	Revenue less expenses. Subtract line 18 from line 12	-18,119.	-25,063.
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)	373,292.	526,053.
	22	Net assets or fund balances. Subtract line 21 from line 20	41,295.	219,119.
		331,997.	306,934.	

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	Kimberly Olson	Executive Dir.			
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Nathan Kinner	Nathan Kinner			P01250414
	Firm's name	Kinner & Company Ltd			Firm's EIN
	Firm's address	404 3rd Ave, P.O. Box 690 Brookings, SD 57006			46-0400356
				Phone no.	605-692-2515

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0101L 08/23/23

Form 990 (2023)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:Assist in training and placing in productive employment individuals with significant
barriers to employment.**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 \$ 878,340. including grants of \$) (Revenue \$ 746,549.)Provide job search skills, job retention skills, and educational training to
economically disadvantaged individuals, dislocated workers, and others.**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 878,340.

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 Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in 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>	22	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>	23	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>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 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>	25a	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>	25b	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>	26	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>	27	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>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>	28b	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>	28c	X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M.</i>	29	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>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>	31	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>	32	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>	33	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>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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>	35b	
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>	36	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>	37	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.	38	X

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

	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 29		
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? If "No" to line 3b, provide an explanation on Schedule O. 3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		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		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8 Sponsoring organizations maintaining donor advised funds. 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? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c Enter the amount of reserves on hand. 13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O. 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? 15		X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, or 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? 17		
If "Yes," complete Form 6069.		

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

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year. 1a 18 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
b Enter the number of voting members included on line 1a, above, who are independent. 1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? 2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? 3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? 4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets? 5		X
6 Did the organization have members or stockholders? 6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? 7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? 7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body? 8a	X	
b Each committee with authority to act on behalf of the governing body? 8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O. 9		X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates? 10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? 10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? 11a		X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13. 12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? 12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done. See Schedule O. 12c	X	
13 Did the organization have a written whistleblower policy? 13		X
14 Did the organization have a written document retention and destruction policy? 14		X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official. See Schedule O. 15a	X	
b Other officers or key employees of the organization. 15b		X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? 16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? 16b		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (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.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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. See Schedule O

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

Cornerstones Career Learning C 33 3rd Street SE Huron SD 57350 605-353-7175

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII. ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****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 the 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	Officer	Key employee	Highest compensated employee	Former			
(1) Kimberly Olson Executive Dir.	40 0		X				74,320.	0.	9,936.
(2) Paullyn Carey Director	1 0	X					0.	0.	0.
(3) Alyssa Horn Director	1 0	X					0.	0.	0.
(4) Beth Schneider Director	1 0	X					0.	0.	0.
(5) Lacey Johnson Ex-Officio Mbr	1 0	X					0.	0.	0.
(6) Krista McKee Ex-Officio Mbr	1 0	X					0.	0.	0.
(7) Raymond McWethy Director	1 0	X					0.	0.	0.
(8) Sandy Stockholm Director	1 0	X					0.	0.	0.
(9) Kris Kline Member	1 0	X					0.	0.	0.
(10) Tanya Kitto Director	1 0	X					0.	0.	0.
(11) Ashley Glaspell Ex-Officio Mbr	1 0	X					0.	0.	0.
(12) Robin Wallum Ex-Officio Mbr	1 0	X					0.	0.	0.
(13) Justin Schramm Ex-Officio Mbr	1 0	X					0.	0.	0.
(14) Devon Bartscher Ex-Officio Mbr	1 0	X					0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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			
(15) Paul Hopkins Director	1 0	X						0.	0.	0.
(16) Davin Johnson Secretary/Treas	1 0			X				0.	0.	0.
(17) Steve Riedel Board Chair	1 0			X				0.	0.	0.
(18) Rita Nelson Vice Chairman	1 0			X				0.	0.	0.
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										

1b Subtotal 74,320. 0. 9,936.

c Total from continuation sheets to Part VII, Section A 0. 0. 0.

d Total (add lines 1b and 1c) 74,320. 0. 9,936.

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

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

	Yes	No
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
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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 RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	746,549.			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	21,814.			
	g	Noncash contributions included in lines 1a-1f.	1g	21,809.			
	h	Total. Add lines 1a-1f		768,363.			
Program Service Revenue	Business Code						
	2a	Additional Services		128,288.	128,288.		
	b	Job Development		17,699.	17,699.		
	c						
	d						
	e						
	f	All other program service revenue.					
	g	Total. Add lines 2a-2f		145,987.			
Other Revenue	3			Investment income (including dividends, interest, and other similar amounts)	9.	9.	
	4			Income from investment of tax-exempt bond proceeds			
	5			Royalties			
	6a	Gross rents	(i) Real	(ii) Personal			
			6a	2,100.			
			6b				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	2,100.			
	d	Net rental income or (loss)		2,100.	2,100.		
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
			7a		549.		
			7b				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c		549.		
	d	Net gain or (loss)		549.	549.		
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18					
			8a				
			8b				
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					
		9b					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances.						
		10a					
		10b					
b	Less: cost of goods sold.	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code						
	11a	Other Revenue		34,450.	34,450.		
	b	Insurance - Damage		3,300.	3,300.		
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d		37,750.			
12	Total revenue. See instructions		954,758.	186,395.	0.	0.	

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.				
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	74,320.	63,172.	11,148.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0.	0.	0.	0.
7 Other salaries and wages.	521,548.	470,808.	50,740.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	14,888.	13,908.	980.	
9 Other employee benefits.	73,283.	68,458.	4,825.	
10 Payroll taxes.	48,566.	45,369.	3,197.	
11 Fees for services (nonemployees):				
a Management.				
b Legal.				
c Accounting.	5,000.	4,250.	750.	
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.)				
12 Advertising and promotion.	1,172.	996.	176.	
13 Office expenses.	3,788.	3,220.	568.	
14 Information technology.				
15 Royalties.				
16 Occupancy.	100,114.	85,097.	15,017.	
17 Travel.	41,493.	41,078.	415.	
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.	7,067.	4,240.	2,827.	
23 Insurance.	12,689.	10,786.	1,903.	
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 Contractual Service	34,980.	32,182.	2,798.	
b Service Agreements	18,846.	16,019.	2,827.	
c Telephone and Internet	8,975.	7,629.	1,346.	
d Instructional Supplies	3,767.	3,202.	565.	
e All other expenses.	9,325.	7,926.	1,399.	
25 Total functional expenses. Add lines 1 through 24e.	979,821.	878,340.	101,481.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720).				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash — non-interest-bearing	153,587.	1	294,866.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net	172,011.	3	18,426.
	4 Accounts receivable, net	18,433.	4	10,607.
	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		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	13,926.	9	13,007.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 297,104.		
	b Less: accumulated depreciation	10b 107,957.		
		15,335.	10c	189,147.
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11		15		
16 Total assets. Add lines 1 through 15 (must equal line 33)	373,292.	16	526,053.	
Liabilities	17 Accounts payable and accrued expenses	12,242.	17	14,262.
	18 Grants payable		18	
	19 Deferred revenue		19	
	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		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	29,053.	25	204,857.
	26 Total liabilities. Add lines 17 through 25	41,295.	26	219,119.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here and complete lines 27, 28, 32, and 33. ☒			
	27 Net assets without donor restrictions	331,997.	27	306,934.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here 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	331,997.	32	306,934.
	33 Total liabilities and net assets/fund balances	373,292.	33	526,053.

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TEEA0111L 08/23/23

Form 990 (2023)

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	954,758.
2	Total expenses (must equal Part IX, column (A), line 25)	2	979,821.
3	Revenue less expenses. Subtract line 2 from line 1	3	-25,063.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	331,997.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	306,934.

Part XII Financial Statements and ReportingCheck 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: ☐ Cash ☒ Accrual ☐ Other _____ 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. ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain 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
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

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TEEA0112L 08/23/23

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

Cornerstones Career Learning Center

Employer identification number

46-0431867

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						

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

Schedule A (Form 990) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	732,911.	850,405.	800,398.	892,777.	916,449.	4,192,940.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf.						0.
3 The value of services or facilities furnished by a governmental unit to the organization without charge.						0.
4 Total. Add lines 1 through 3.	732,911.	850,405.	800,398.	892,777.	916,449.	4,192,940.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f).						0.
6 Public support. Subtract line 5 from line 4.						4,192,940.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4.	732,911.	850,405.	800,398.	892,777.	916,449.	4,192,940.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources.	7.	10.	14.	10.	9.	50.
9 Net income from unrelated business activities, whether or not the business is regularly carried on.						0.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) See Part VI.	36,500.	33,150.	28,525.	29,500.	38,300.	165,975.
11 Total support. Add lines 7 through 10.						4,358,965.
12 Gross receipts from related activities, etc. (see instructions).					12	0.
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 2023 (line 6, column (f), divided by line 11, column (f)).	14	96.19 %
15 Public support percentage from 2022 Schedule A, Part II, line 14.	15	95.97 %
16a 33-1/3% support test—2023. 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—2022. 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—2023. 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—2022. 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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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**. ☐**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)).	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15.	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)).	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17.	18	%

19a 33-1/3% support tests—2023. 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—2022.** 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 of 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? 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.		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer lines 3b and 3c below.		
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)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? 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.		
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)? 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.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? 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).		
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? If "Yes," provide detail in Part VI .		
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? If "Yes," complete Part I of Schedule L (Form 990).		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? If "Yes," complete Part I of Schedule L (Form 990).		
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))? If "Yes," provide detail in Part VI .		
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? If "Yes," provide detail in Part VI .		
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? If "Yes," provide detail in Part VI .		
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)? If "Yes," answer line 10b below.		
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		

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?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		

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? 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.		
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? 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.		

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)? 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).		

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?		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

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** ☐ The organization satisfied the Activities Test. Complete **line 2** below.
- b** ☐ The organization is the parent of each of its supported organizations. Complete **line 3** below.
- c** ☐ 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? 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.
- 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? 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.

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? If "Yes" or "No," provide details in **Part VI**.
- b** Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in **Part VI** the role played by the organization in this regard.

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).		

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Schedule A (Form 990) 2023

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 – <i>provide details in Part VI</i>)	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 2023 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-2023	(iii) Distributable Amount for 2023
1	Distributable amount for 2023 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required – <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2023		
a	From 2018		
b	From 2019		
c	From 2020		
d	From 2021		
e	From 2022		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2023 distributable amount		
i	Carryover from 2018 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2023 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2023 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2024. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2019		
b	Excess from 2020		
c	Excess from 2021		
d	Excess from 2022		
e	Excess from 2023		

BAA

Schedule A (Form 990) 2023

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.)

Part II, Line 10 - Other Income

<u>Nature and Source</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Other Revenue	\$ 38,300.	\$ 29,500.	\$ 28,525.	\$ 33,150.	\$ 36,500.
Total	<u>\$ 38,300.</u>	<u>\$ 29,500.</u>	<u>\$ 28,525.</u>	<u>\$ 33,150.</u>	<u>\$ 36,500.</u>

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2023

**Open to Public
Inspection**

Employer identification number

Cornerstones Career Learning Center

46-0431867

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year _____

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1. \$ _____

(ii) Assets included in Form 990, Part X. \$ _____

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

a Revenue included on Form 990, Part VIII, line 1. \$ _____

b Assets included in Form 990, Part X. \$ _____

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

3 Using the organization's acquisition, accession, and other records, check any of the following that 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 in Part XIII. ☐

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?

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

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

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.				
b Buildings.				
c Leasehold improvements.				
d Equipment.		68,886.	54,393.	14,493.
e Other.		228,218.	53,564.	174,654.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				189,147.

BAA

Schedule D (Form 990) 2023

Part VII Investments – Other Securities

N/A

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)		
(I)		
Total. (Column (b) must equal Form 990, Part X, line 12, column (B)). . . .		

Part VIII Investments – Program Related

N/A

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)		
(10)		
Total. (Column (b) must equal Form 990, Part X, line 13, column (B)). . . .		

Part IX Other Assets

N/A

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)	
(10)	
Total. (Column (b) must equal Form 990, Part X, line 15, column (B)).	

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) Accrued Expenses	26,377.
(3) Lease Liability	58,464.
(4) Long Term Lease Liability	120,016.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, line 25, column (B)).	204,857.

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 N/A

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	
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	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	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return N/A

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

1	Total expenses and losses per audited financial statements		1	
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	
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	

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.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

2023

**Open to Public
Inspection**

Cornerstones Career Learning Center

Employer identification number

46-0431867

Form 990, Part VI, Line 11b - Form 990 Review Process

The financial statements and tax returns are submitted to the Board of Directors for review and approval, which may or may not occur prior to the filing of the completed tax returns.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

The organization monitors and enforces any conflicts that may arise.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process - CEO & Top Management

Compensation for the Executive Director is approved by the Board with review of comparable positions.

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

The organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request.

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Dakota Counseling Institute, Inc.

Address: 910 W Havens, Mitchell SD 57301

Telephone: (605) 996-9686

Contact (individual responsible for the project):

Name: Michelle Carpenter

Title: Executive Director

Address: 910 W Havens, Mitchell SD 57301

Telephone: (605) 996-9686

Email: m.carpenter@dakotacounseling.net

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other Click or tap here to enter text.

Amount Requested: \$ 14,500

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

Dakota Counseling Institute (DCI) is requesting funding to sustain its 24/7 crisis services for the citizens of Mitchell. In January of this year, we opened our new Crisis Center, DCI Downtown, which has significantly expanded both the scope and the accessibility of the crisis support we offer. This dedicated facility allows us to provide care in an environment that is safe, respectful, and focused on healing – thus offering a dignified alternative to the only previous option, the local jail.

Public Benefit:

1. Reduced strain on law enforcement and emergency services. By offering an appropriate, non-punitive alternative to jail or emergency room, the crisis center relieves pressure on local law enforcement, EMS, and hospital staff – freeing them to focus on safety, medical emergencies, and other critical needs.
2. Increased Public Safety. Timely crisis intervention helps de-escalate volatile situations, preventing harm to the individual in crisis and the broader community. Early support reduces the risk of criminal behavior, self-harm, and violence.
3. Improved Mental Health Outcomes. Immediate, trauma-informed care increases the likelihood of recovery and stability for individuals experiencing a mental health crisis, reducing the long-term social and economic costs of untreated illness.
4. Decreased Homelessness and Incarceration. The center serves as a key access point to housing, healthcare, and social services as part of every patient's discharge plan is an assessment of their needs that contribute to the current crisis. This reduces chronic homelessness and avoids the criminalization of mental illness or poverty.
5. Economic Efficiency. Crisis Centers are a cost-effective alternative to jails and emergency departments. Preventing repeated hospitalizations or arrests saves taxpayers dollars and reduces the burden on public systems.
6. Greater Community Well-Being. A community that responds compassionately and effectively to individuals in crisis fosters a sense of safety, dignity, and support for all residents, not just those in immediate need.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

NA

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

NA

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

1. Increase Access to 24/7 Crisis Services. Performance indicator – Serve at least 100 individuals through the crisis center over the next 12 months. Measurement – We will track the number of individuals served through data generated by the crisis center, including daily bed count and demographic data collected from each client admitted.

2. Maintain an average response time of under 15 minutes for walk-in and law enforcement drop-offs. Performance indicator – Monthly review of response time data. Measurement – time stamps are recorded upon client arrival and initiation of services.
3. Link at least 75% of crisis clients to ongoing care within 7 days of discharge. Measurement: Electronic health record tracking of referrals and follow-up appointments. Performance Indicator – Monthly audits of discharge plans and follow-up engagement to assess continuity of care.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

DCI's previous goal was to continue to provide 24 hour crisis availability to the residents of Mitchell. In the last twelve months, the licensed staff have provided 3,148.50 hours of evaluations after business hours, weekends, and holidays to our citizens. The ultimate measure of success is to have clients and families at their full potential as a contributing citizen by ensuring their healthy wellbeing, safe community, and minimize emergency resources.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

What the subsidy will accomplish for the City of Mitchell: The requested subsidy will enable DCI to sustain and strengthen 24/7 crisis services. This investment ensures that Mitchell residents experiencing a mental health crisis receive timely, compassionate, and effective care in a dedicated facility – rather than being routed through the local jail or emergency room. By supporting operations and coordination with local partners, the subsidy contributes to a healthier, safer community.

How we will measure the benefit to the public: To evaluate the impact of this investment, DCI will track and report key indicators:

- Number of individuals served by the crisis center (goal 100+ annually)
- Average response time for walk-ins and law enforcement drop-offs (goal under 15 minutes)
- Number of diversions from jail and ER due to crisis center intervention (goal 20% + reduction)

These metrics will be reviewed quarterly and shared with stakeholders to ensure transparency and continuous improvement.

Alignment with City of Mitchell priorities: This initiative aligns with several key priorities of the City of Mitchell, including:

- Public safety: By offering a safe, therapeutic alternative to jail for individuals in crisis, we reduce pressure on law enforcement and emergency responders.
- Community Health and Well-being: Access to immediate, effective crisis care supports the mental and emotional health of residents across all age groups.
- Efficient use of resources: Reducing unnecessary hospitalizations and incarcerations helps the City allocate its resources more effectively.
- Collaboration and innovation: The crisis center is the product of strong partnerships with law enforcement, health care providers, and local organizations – an approach that reflects the city's values of coordination and community-driven solutions.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

DCI spent the \$13,000 to help support the direct costs for having professionals available for 24 hour emergency services. We have exceeded that expectation with opening our Appropriate Regional Facility (ARF) beds, with only two other like facilities in the state. This has also increased our ability to assist in additional social detox services that we did not always have availability for in our Stepping Stones residential department.

The agency does gather outcome measurements upon initial service and with updates done as appropriate for the program(s) the clients is involved in. These are submitted to the SD Division of Behavioral Health, Department of Social Services for agency and statewide data comparison. The results are available to the public and presented during Legislative Budget Hearings. Programming provided are evidenced based models that require extensive staff training with constant internal and external reviews for fidelity. DCI has on-site monitorings and accreditation reviews from the Division of Behavioral Health, Department of Health, Housing and Urban Development, United State Probation Office, and the federal office of SAMPSA (Substance Abuse and Mental Health Services Administration). The outcome tools, monitorings, and fidelity reviews all help administration determine efficiency and effectiveness of our programming.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

Dakota Counseling Institute is the only agency in this region that is capable of offering both mental health treatment and treatment for substance use disorders. This allows for the unique blending of approaches and resources for those who have co-occurring disorders. Although there are other providers that offer quality services, none are providing both or 24/7 crisis care for the community. We are the only agency in Mitchell that is accredited by the State of South Dakota with access to funding for services for those that are unable to pay, able to pay only reduced fees, or that need the full continuity for their co-occurring disorders. We are able to extend services to include living arrangements as well through our low-income apartments and psychiatric focused Medicaid assisted living facility. Dakota Counseling is the only local provider to offer 24-hour emergency mental health beds, working close with the Mitchell Police Department and Davison County Sheriff in providing crisis assessments when needed.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

City of Mitchell Funds \$13,000, Total Revenue 2024 \$767,613 results in 1.7%.

7. Please list all sources of private investment or contributions aside from your subsidy request.

Aurora County \$4,250
Davison County \$17,000
Hanson County \$3,874.28
Hutchinson County \$2,000
Mitchell United Way \$28,000
Sanborn County \$2,500

8. Do you receive any federal funding. If so, how much is received and from what source?

DCI's regular federal funding is on a fee for service basis through SD Medicaid and last calendar year totaled \$2.7 million. We contract with HUD for funding to assist tenants with rent in our income based apartments that totaled \$116,000 for 2024. One time federal funds for 2024 was \$695,000 to assist in remodel and startup costs for the ARF crisis beds.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Michelle L. Carpenter
Title: Executive Director

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.
- ☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: July 31, 2025

Dakota Counseling Institute
Summary of All Units
For the Three Months Ending March 31, 2025

	MTD	YTD	Last Yr
Revenue			
Private Pay	\$41,594.84	\$115,278.40	\$92,313.64
Federal Income	(101.00)	939.00	8,987.50
Medicare Income	3,578.20	11,386.24	6,551.15
Medicare Discounts-Outpatient	(347.76)	(1,094.08)	(626.17)
Insurance Discounts	(2,300.97)	(6,418.72)	(5,372.50)
Discounts-Counties	(1,574.35)	(4,391.76)	(3,484.61)
School Discounts	(161.47)	(450.43)	(357.39)
Discounts-City	(565.15)	(1,576.54)	(1,250.89)
Discounts-Center	(645.89)	(1,801.78)	(1,429.58)
State Contract-Mental Health	114,056.07	338,617.98	187,252.41
State Contract-Substance Abuse	132,631.58	330,973.79	459,467.00
Medicaid CHIPS		12,750.43	10,480.94
Medicaid	172,084.45	465,669.29	452,165.88
Our Home	284.32	710.80	1,815.43
Medicaid-Substance Abuse	81,911.36	290,241.23	154,786.31
MAT Income	496.32	1,358.64	
HSC Income			1,822.77
Judicial System Income	2,780.60	7,669.16	22,821.93
Donations		150.00	225.00
City of Mitchell	1,083.33	3,249.99	3,783.82
County Funds	2,468.69	7,406.07	6,705.60
Mitchell United Way	2,333.33	6,999.99	6,999.99
Other Grants	1,470.71	1,470.71	
Interest Earned	427.80	1,424.59	3,701.61
Payee Income	725.00	2,125.00	2,355.60
Bad Debt Recoveries	375.50	1,000.44	2,374.61
Rent/Private Pay	86,406.46	262,981.95	183,474.31
HUD Rental Income	8,847.00	27,083.00	31,645.00
Other Income	215.90	930.30	4,214.86
Vending Income	(123.98)	(149.35)	47,861.58
SNAP Income	6,362.00	26,195.00	34,678.49
Total Revenue	654,312.89	1,900,729.34	1,713,964.29
Salaries and Related Expense			
Salaries-Professional	11,454.68	37,076.60	32,416.20
Salaries-Professional	331,375.44	956,325.38	764,416.04
Salaries-Clerical	39,677.51	117,888.43	107,443.47
Salaries-Other	13,383.03	39,132.46	34,244.76
Flexible Benefits	432.20	1,137.58	
Health Insurance	78,788.14	244,696.16	230,520.13
Retirement	4,612.29	23,364.65	13,118.20
Professional Liability	3,896.23	11,688.69	8,144.76
Dental Insurance			8,251.08
Disability Insurance		1,047.73	
FICA Taxes	27,366.76	78,933.39	65,133.29
Workers Compensation	2,238.00	6,714.00	7,282.09
Total Salaries and Related	513,224.28	1,518,005.07	1,270,970.02
Other Expenses			
Medical Services Purchased	9,677.33	38,277.32	72,699.99
Audit & Accounting			47.40
Computer Service	2,233.49	5,833.53	32,881.43
Medical Supplies	781.64	2,156.69	6,753.21
Other Services	2,845.39	11,730.60	7,714.39
Postage	579.92	2,331.48	861.75
Office Supplies	1,564.74	6,467.58	9,489.01
Other Supplies	146.85	749.51	
Food	16,130.44	58,774.34	67,267.77
Recreation/Crafts	151.77	664.00	359.71

Dakota Counseling Institute
Summary of All Units
For the Three Months Ending March 31, 2025

	MTD	YTD	Last Yr
Telephone	\$3,031.29	\$10,889.95	\$11,436.72
Dietary Supplies	1,181.13	4,709.21	4,980.38
Rent of Space	1,296.00	2,043.72	7,225.00
Building & Land/Care of	4,870.47	34,684.90	43,768.73
Utilities	14,947.28	53,372.47	47,550.06
Building & Land/Supplies	5,984.50	19,457.08	25,520.38
Mortgage Interest	2,878.00	8,747.27	6,568.27
Insurance & Taxes	7,480.83	22,442.49	12,528.88
Vehicle Repair & Maintenance	459.00	3,003.66	4,411.43
Auto Mileage/Rental	1,776.85	4,801.49	2,815.77
Auto Insurance-Allocation	1,888.58	5,665.74	4,685.61
Registration	404.25	4,677.55	3,842.37
Lodging & Meals	864.41	2,830.58	1,300.55
Subscriptions	21.23	1,714.69	3,354.97
Computer Equipment/Repair		299.00	189.93
Organizational Dues		5,156.95	1,101.07
Computer Equipment			1,546.87
Equip. & Furn/Purch	3,219.52	9,169.93	6,208.45
Lease of Equipment	2,181.37	6,496.09	5,215.21
Equipment Repair		540.00	165.00
Depreciation/Furn & Equip	3,366.57	10,031.79	11,381.30
Depreciation Vehicle	2,103.23	6,309.69	5,450.04
Depreciation/Building	9,128.15	27,270.20	24,471.86
Food Service Equipment		189.99	160.14
Miscellaneous	329.67	2,301.38	5,539.62
Bad Debt Expense	304.06	1,042.58	1,162.85
CC/Bank Expense	348.81	1,014.38	3,100.06
Advertising	3,956.79	4,454.79	747.00
Director's Liability/Ins	387.97	1,163.91	1,098.00
Household Supplies	255.04	3,094.27	2,511.84
Rental Assistance	(91.00)	525.00	(710.00)
Total Other Expenses	106,685.57	385,085.80	447,403.02
Total Expenses	619,909.85	1,903,090.87	1,718,373.04
Total Income	34,403.04	(2,361.53)	(4,408.75)

The 2024 Audit is in the final stages of completion.
I will forward upon approval from the Board.

**Dakota Counseling Institute
(A Nonprofit Organization)**

**Independent Auditor's Report
and Financial Statements**

**For the Years Ended
December 31, 2023 and 2022**

Dakota Counseling Institute
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Independent Auditor's Report

To the Board of Directors of
Dakota Counseling Institute

Opinion

We have audited the accompanying financial statements of Dakota Counseling Institute (a nonprofit organization), which comprise the statements of financial position as of December 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Dakota Counseling Institute as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Dakota Counseling Institute and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Dakota Counseling Institute's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Dakota Counseling Institute's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Dakota Counseling Institute's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

A handwritten signature in black ink that reads "CIO of LLC". The signature is written in a cursive, flowing style.

Mitchell, South Dakota
July 17, 2024

Dakota Counseling Institute
Statements of Financial Position

	December 31,	
	2023	2022
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,010,805	\$ 2,050,176
Receivables		
State agencies	667,233	883,535
Private pay, less allowance for credit losses 2023 \$65,005; 2022 \$65,000	294,718	403,164
Other	63,586	22,549
Prepaid expenses	16,164	1,740
Total Current Assets	<u>3,052,506</u>	<u>3,361,164</u>
Noncurrent Assets		
Tenant deposits, restricted	4,674	3,228
Right of use assets	287,924	263,807
Property and equipment		
Land	243,150	243,150
Buildings and improvements	2,907,831	2,649,629
Equipment, furniture and fixtures	275,290	275,290
Vehicles	187,152	187,152
Total Property and Equipment	<u>3,613,423</u>	<u>3,355,221</u>
Less: accumulated depreciation	<u>1,828,252</u>	<u>1,691,068</u>
Property and Equipment, Net	<u>1,785,171</u>	<u>1,664,153</u>
Total Noncurrent Assets	<u>2,077,769</u>	<u>1,931,188</u>
Total Assets	<u><u>\$ 5,130,275</u></u>	<u><u>\$ 5,292,352</u></u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long term debt	\$ 466,671	\$ 98,600
Current maturities of long-term operating leases	56,304	41,671
Accounts payable	47,827	4,228
Deferred income	411,784	614,864
Accrued compensation	354,399	302,879
Accrued payroll liabilities	37,582	1,041
Other accrued expenses	7,579	21,175
Total Current Liabilities	<u>1,382,146</u>	<u>1,084,458</u>
Noncurrent Liabilities		
Long-term debt, less current maturities	407,463	873,686
Long-term operating leases, less current maturities	231,620	222,136
Total Noncurrent Liabilities	<u>639,083</u>	<u>1,095,822</u>
Total Liabilities	2,021,229	2,180,280
Net Assets		
Without donor restrictions	<u>3,109,046</u>	<u>3,112,072</u>
Total Liabilities and Net Assets	<u><u>\$ 5,130,275</u></u>	<u><u>\$ 5,292,352</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Dakota Counseling Institute
Statements of Activities

	Years Ended December 31,	
	2023	2022
Public Support and Revenue		
Public Support		
City of Mitchell	\$ --	\$ 26,250
Grants	349,023	519,171
United Way	28,000	26,000
County funds	29,624	25,624
Total Public Support	<u>406,647</u>	<u>597,045</u>
Revenue		
Client Fees		
Mental health, outpatient	775,165	852,634
Medication Management	587,039	745,108
CARE	1,400,571	1,246,674
Section 8 housing	199,176	191,728
Assisted living	834,383	729,054
Children's mental health services	392,119	339,066
Early intervention	149,427	154,782
Detoxification	99	99
Criminal justice initiative	280,403	162,073
Transitional housing	404,542	310,632
Intensive meth treatment	585,894	649,490
Intensive substance use disorder, outpatient	232,155	232,236
Medical monitoring, inpatient	741,274	554,602
Total Client Fees	<u>6,582,247</u>	<u>6,168,178</u>
Less: contractual adjustments and discounts	<u>(101,066)</u>	<u>(178,798)</u>
Client Fees, Net	6,481,181	5,989,380
Other Revenues		
SNAP benefits	82,341	--
State awards	524	3,965
Credit loss recoveries	7,148	8,042
Gain on sale of assets	--	100
Interest income	17,514	4,201
Total Other Revenues	<u>107,527</u>	<u>16,308</u>
Total Public Support and Revenue	<u>\$ 6,995,355</u>	<u>\$ 6,602,733</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Dakota Counseling Institute
Statements of Activities (Continued)

	Years Ended December 31,	
	2023	2022
Expenses		
Program Services		
Mental health, outpatient	\$ 814,183	\$ 805,952
Medication management	737,414	716,400
CARE	1,196,641	1,105,069
Section 8 housing	133,744	112,907
Assisted living	1,103,778	1,034,211
Children's mental health services	682,105	632,745
Early intervention	194,336	180,389
Detoxification	23,538	21,891
Criminal justice initiative	158,751	123,809
Transitional housing	382,430	320,208
Intensive meth treatment	474,932	520,726
Intensive substance use disorder, outpatient	162,394	107,406
Medical monitoring, inpatient	454,305	418,006
Total Program Services	<u>6,518,551</u>	<u>6,099,719</u>
Administration	479,830	481,172
Total Expenses	<u>6,998,381</u>	<u>6,580,891</u>
Changes in Net Assets Without Donor Restrictions	(3,026)	21,842
Net Assets, Beginning of Year	<u>3,112,072</u>	<u>3,090,230</u>
Net Assets, End of Year	<u><u>\$ 3,109,046</u></u>	<u><u>\$ 3,112,072</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Dakota Counseling Institute
Statement of Functional Expenses
For the Year Ended December 31, 2023

	Mental Health Outpatient	Medication Management	CARE	Section 8 Housing	Assisted Living	Mental Health Children's Services	Early Intervention
Salaries and wages	\$ 433,201	\$ 353,832	\$ 741,055	\$ 2,210	\$ 634,245	\$ 421,448	\$ 92,128
Payroll taxes	32,682	26,077	51,097	166	44,679	27,345	5,901
Employee benefits	227,540	133,874	197,693	748	173,347	132,852	69,410
Total salaries and related expenses	693,423	513,783	989,845	3,124	852,271	581,645	167,439
Professional services	12,940	37,105	10,470	9,310	8,567	6,680	3,289
Contract labor	--	142,975	--	--	--	--	--
Occupancy expenses	27,250	7,726	56,992	58,831	58,881	36,660	3,058
Interest expense	--	--	--	7,298	20,919	--	--
Telephone	1,295	311	844	8,881	8,320	3,334	1,222
Transportation	303	200	16,492	1,016	5,765	7,236	20
Food	--	--	26,284	--	70,569	--	1
Supplies	7,309	5,787	20,662	19,413	39,157	6,086	2,159
Insurance	15,634	7,346	12,934	66	10,128	8,519	4,193
Bad debts	13,294	4,108	--	6,158	499	23	2,186
Conference registration	3,474	1,249	2,041	283	1,601	2,631	1,213
Advertising	553	804	446	--	--	301	174
Equipment repairs and rentals	13,292	6,506	19,410	6,704	2,871	9,004	3,719
Dues and subscriptions	1,984	815	1,771	40	2,203	985	806
Miscellaneous	7,466	1,775	3,438	207	2,133	6,246	1,137
Depreciation	15,966	6,924	35,012	12,413	19,894	12,755	3,720
Total expenses	\$ 814,183	\$ 737,414	\$ 1,196,641	\$ 133,744	\$ 1,103,778	\$ 682,105	\$ 194,336

Dakota Counseling Institute
Statement of Functional Expenses
For the Year Ended December 31, 2023 (Continued)

				Substance Use Disorder Intensive Outpatient	Medically Monitored Inpatient	Program Service Total	Administra- tion	2023 Total
Detoxification	Criminal Justice Initiative	Transitional Housing	Intensive Meth Treatment					
\$ 10,558	\$ 97,814	\$ 248,805	\$ 272,875	\$ 117,023	\$ 285,470	\$ 3,710,664	\$ 291,073	\$ 4,001,737
542	4,533	9,806	14,202	5,895	14,735	237,660	18,780	256,440
5,302	31,797	61,217	63,608	27,517	33,479	1,158,384	75,566	1,233,950
16,402	134,144	319,828	350,685	150,435	333,684	5,106,708	385,419	5,492,127
1,087	1,288	4,133	3,666	1,599	10,890	111,024	15,698	126,722
--	--	--	--	--	--	142,975	--	142,975
1,052	1,465	6,311	9,057	1,052	6,311	274,646	16,830	291,476
--	--	--	--	--	--	28,217	--	28,217
243	1,151	4,790	6,892	1,185	7,133	45,601	956	46,557
3	2,055	962	22	10	1,012	35,096	3,893	38,989
1,557	7,790	20,255	63,881	--	62,222	252,559	116	252,675
686	2,606	7,907	17,400	1,063	16,670	146,905	20,807	167,712
619	1,643	5,338	4,655	2,039	3,607	76,721	10,376	87,097
--	--	--	1,681	--	1,681	29,630	--	29,630
61	258	1,043	2,776	624	1,002	18,256	539	18,795
27	83	290	319	97	287	3,381	221	3,602
531	1,924	4,975	7,513	1,805	4,194	82,448	8,831	91,279
68	178	619	530	220	453	10,672	5,596	16,268
68	301	630	1,084	433	618	25,536	1,537	27,073
1,134	3,865	5,349	4,771	1,832	4,541	128,176	9,011	137,187
<u>\$ 23,538</u>	<u>\$ 158,751</u>	<u>\$ 382,430</u>	<u>\$ 474,932</u>	<u>\$ 162,394</u>	<u>\$ 454,305</u>	<u>\$ 6,518,551</u>	<u>\$ 479,830</u>	<u>\$ 6,998,381</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Dakota Counseling Institute
Statement of Functional Expenses
For the Year Ended December 31, 2022

	Mental Health Outpatient	Medication Management	CARE	Section 8 Housing	Assisted Living	Mental Health Children's Services	Early Intervention
Salaries and wages	\$ 450,122	\$ 377,471	\$ 689,174	\$ 1,150	\$ 595,041	\$ 387,796	\$ 88,456
Payroll taxes	31,192	26,282	47,293	70	42,533	28,214	5,137
Employee benefits	200,926	116,368	173,903	641	148,960	111,785	59,687
Total salaries and related expenses	682,240	520,121	910,370	1,861	786,534	527,795	153,280
Professional services	10,764	41,693	8,308	7,252	11,991	5,356	2,640
Contract labor	--	98,800	--	--	--	--	--
Occupancy expenses	25,801	6,697	53,152	53,379	46,235	40,808	3,144
Interest expense	--	--	--	8,440	23,991	--	--
Telephone	1,009	199	648	9,470	11,149	3,251	1,230
Transportation	45	21	13,898	44	4,952	5,352	216
Food	--	--	19,355	--	66,816	25	1
Supplies	10,555	6,852	31,725	11,290	35,649	10,510	2,999
Insurance	14,294	6,717	11,853	61	9,260	7,787	3,833
Bad debts	20,576	19,636	--	5,912	--	--	1,890
Conference registration	5,382	1,720	2,244	2	3,005	3,278	3,385
Advertising	2,962	588	1,010	--	1,207	1,356	386
Equipment repairs and rentals	7,404	3,337	15,430	2,868	9,614	7,720	2,035
Dues and subscriptions	3,630	1,505	2,637	180	2,927	1,622	834
Miscellaneous	5,505	1,664	3,745	7	2,721	5,652	834
Depreciation	15,785	6,850	30,694	12,141	18,160	12,233	3,682
Total expenses	\$ 805,952	\$ 716,400	\$ 1,105,069	\$ 112,907	\$ 1,034,211	\$ 632,745	\$ 180,389

Dakota Counseling Institute
Statement of Functional Expenses
For the Year Ended December 31, 2022 (Continued)

				Substance Use Disorder Intensive Outpatient	Medically Monitored Inpatient	Program Service Total	Administra- tion	2022 Total
Detoxification	Criminal Justice Initiative	Transitional Housing	Intensive Meth Treatment					
\$ 9,660	\$ 70,656	\$ 193,706	\$ 325,936	\$ 65,605	\$ 261,847	\$ 3,516,620	278,860	\$ 3,795,480
528	3,300	10,443	22,509	3,693	16,740	237,934	24,661	262,595
4,795	26,679	54,491	55,997	24,291	30,145	1,008,668	68,055	1,076,723
14,983	100,635	258,640	404,442	93,589	308,732	4,763,222	371,576	5,134,798
991	1,033	3,298	2,925	1,282	3,293	100,826	11,602	112,428
--	--	--	--	--	--	98,800	--	98,800
1,095	1,733	6,568	7,663	1,095	6,568	253,938	17,516	271,454
--	--	--	--	--	--	32,431	--	32,431
241	1,139	4,834	7,136	1,149	7,217	48,672	865	49,537
10	2,024	757	192	6	850	28,367	3,139	31,506
1,431	7,191	18,619	58,713	--	57,281	229,432	284	229,716
879	3,138	10,247	20,359	2,422	18,809	165,434	17,641	183,075
566	1,502	4,807	4,256	1,864	3,298	70,098	10,237	80,335
--	--	2,748	--	1,912	--	52,674	--	52,674
52	365	260	4,355	386	2,123	26,557	1,315	27,872
50	131	420	1,134	163	1,050	10,457	499	10,956
296	1,290	2,516	2,630	1,021	2,587	58,748	7,683	66,431
113	306	947	939	375	698	16,713	5,631	22,344
69	195	593	1,266	329	1,354	23,934	21,267	45,201
1,115	3,127	4,954	4,716	1,813	4,146	119,416	11,917	131,333
<u>\$ 21,891</u>	<u>\$ 123,809</u>	<u>\$ 320,208</u>	<u>\$ 520,726</u>	<u>\$ 107,406</u>	<u>\$ 418,006</u>	<u>\$ 6,099,719</u>	<u>\$ 481,172</u>	<u>\$ 6,580,891</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Dakota Counseling Institute
Statements of Cash Flows

	Years Ended December 31,	
	2023	2022
Cash Flows from Operating Activities		
Cash received from services	\$ 6,561,812	\$ 6,335,866
Cash paid to suppliers and employees	(6,729,337)	(6,400,412)
Cash received from public support	406,647	597,045
Other cash receipts	90,013	12,007
Interest received	17,514	4,201
Interest paid	<u>(28,217)</u>	<u>(32,431)</u>
Net Cash Provided by Operating Activities	<u>318,432</u>	<u>516,276</u>
Cash Flows from Investing Activities		
Purchase of property and equipment	(258,205)	(66,095)
Cash received for sale of assets	<u>--</u>	<u>100</u>
Net Cash (Used) by Investing Activities	<u>(258,205)</u>	<u>(65,995)</u>
Cash Flows from Financing Activities		
Principal payments on long-term debt	<u>(98,152)</u>	<u>(95,217)</u>
Increase (Decrease) in Cash	<u>(37,925)</u>	<u>355,064</u>
Cash, Cash Equivalents, and Restricted Cash, Beginning of Year	<u>2,053,404</u>	<u>1,698,340</u>
Cash, Cash Equivalents, and Restricted Cash, End of Year	<u><u>\$ 2,015,479</u></u>	<u><u>\$ 2,053,404</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Dakota Counseling Institute
Statements of Cash Flows (Continued)

	Years Ended December 31,	
	2023	2022
Reconciliation of Change in Net Assets to Net Cash		
Provided by Operating Activities:		
Change in net assets	\$ (3,026)	\$ 21,842
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	137,187	131,333
(Gain) on sale of assets	--	(100)
(Increase) Decrease in:		
Accounts receivable	283,711	(39,051)
Prepaid expenses	(14,424)	2,376
Increase (Decrease) in:		
Accounts payable	43,599	(397)
Deferred income	(203,080)	385,537
Accrued compensation	51,520	1,975
Accrued payroll tax liabilities	36,541	1,041
Other accrued expenses	(13,596)	11,720
Net Cash Provided by Operating Activities	<u><u>\$ 318,432</u></u>	<u><u>\$ 516,276</u></u>
Composition of Cash, Cash Equivalents, and Restricted Cash		
Cash and cash equivalents	\$ 2,010,805	\$ 2,050,176
Tenant deposits, restricted	4,674	3,228
	<u><u>\$ 2,015,479</u></u>	<u><u>\$ 2,053,404</u></u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Dakota Counseling Institute
Notes to Financial Statements
December 31, 2023 and 2022

1. Significant Accounting Policies:

Nature of Activities: Dakota Counseling Institute (the Organization) is a nonprofit organization providing prevention, treatment, and community education services for mental illnesses, behavioral disabilities, and substance abuse for Davison County and the surrounding counties in South Dakota. The Organization also provides facilities for rent and rehabilitation to those in need.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Organization considers all instruments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable: Accounts receivable are stated at the amount management expects to collect from outstanding balances. Changes in the allowance for credit losses are classified in the statement of activities, net against fees for services and related interest where applicable. The Organization assess collectability by reviewing accounts collectively where similar characteristics exist and individually when specific instances are identified that indicate collection may be a concern. In determining the allowance for credit losses, historical collectability, such as past due status and subsequent collections are considered in making judgments about the evaluations of the creditworthiness of customers. Customer specific information, current market conditions, and reasonable, supportable forecasts of future economic conditions provide a basis for adjustments to historical loss data. At December 31, 2023 and 2022, the allowance for credit losses was \$65,005 and \$65,000, respectively.

Allocation of Expenses: Certain expenses benefiting several programs and/or supporting services are allocated by using formulas with salaries or occupied building space as bases. The intent is to reflect a reasonably equitable distribution of these expenses. Expenses of a general and administrative nature are not specifically allocated to programs. Costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses can be found at pages 6 and 7.

Revenue Recognition: The Organization's client fee revenues are derived primarily from contracts with patients and various state agencies. These contracts can be written or implied. For each contract, the Organization determines the transaction price based on the consideration they expect to be received. The Organization allocates the transaction price to each performance obligation. The Organization recognizes revenue for each performance obligation at the point in time when the obligation was fulfilled or the service was rendered, net of any contractual adjustments or fee discounts. The state grants and contracts are typically written contracts with various stipulations and requirements to provide specific services to patients. Payments are typically due and received within 90 days of billing.

Contributions received from government, foundation, corporate, and individual sponsors are generally recorded as revenues without donor restrictions in the year in which they are received, unless specific donor-imposed restrictions on their use are indicated.

Income Taxes: Dakota Counseling Institute is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue Code. The State of South Dakota does not levy an income tax.

Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

Dakota Counseling Institute
Notes to Financial Statements
December 31, 2023 and 2022

1. Significant Accounting Policies: (Continued)

Property and Equipment: Donations of property and equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Purchased property and equipment are recorded at cost.

Depreciation: The Organization follows the South Dakota Department of Human Services capitalization policy, which states property and equipment in excess of \$5,000 be capitalized. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using principally the straight-line method.

Leases: The Organization leases certain buildings, equipment, and vehicles. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

The Organization has elected the short-term lease recognition exemption for all applicable classes of underlying assets. Leases with an initial term of 12 months or less, that do not include an option to purchase the underlying asset that we are reasonably certain to exercise, are not recorded on the statement of financial position. Long-term operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our statement of financial position. The Organization recognizes lease liabilities and corresponding assets with an initial, individual value of \$30,000 or more.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Organization's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

The Organization accounts for the leases containing lease and non-lease components as a single lease. Additionally, for certain equipment leases, we apply a portfolio approach to account for the operating lease ROU assets and liabilities.

Dakota Counseling Institute
Notes to Financial Statements
December 31, 2023 and 2022

2. Pension Plan:

The Organization has established a retirement plan for the benefit of its employees. The plan is a defined contribution plan under Internal Revenue Code Section 401(k). The Organization's contributions to the plan are discretionary. An employee who has completed one year of service and attained age 18 is eligible. For the years ended December 31, 2023 and 2022, the Organization's contribution expenses were approximately \$101,200 and \$104,500, respectively, of which approximately \$0 and \$4,900 was payable at December 31, 2023 and 2022, respectively.

3. Restricted Funds:

The Organization has regulations through HUD to maintain an account entitled "Tenant Deposits" for Westview Apartments. This account must be non-interest earning and contain only the security deposits of the tenants.

4. Concentration of Credit Risk:

At various times during the fiscal year, the Organization's cash balances exceeded the federally insured limits. The Organization has not experienced any losses due to this concentration.

5. Liquidity and Availability of Financial Assets:

The following reflects the Organization's financial assets as of the balance sheet date, reduce by amounts not available for general use because of contractual restrictions within one year of the balance sheet date.

	December 31,	
	2023	2022
Financial assets at year-end	\$ 3,041,016	\$ 3,362,652
Less those unavailable for general expenditure within one year:		
Tenant security deposits	<u>4,674</u>	<u>3,228</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 3,036,342</u>	<u>\$ 3,359,424</u>

As part of the Organization's liquidity management, it structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term investments.

Dakota Counseling Institute
Notes to Financial Statements
December 31, 2023 and 2022

6. Long-Term Debt:

Long-term debt consisted of the following at December 31, 2023 and 2022:

Description and Security	Terms	2023	2022
First Interstate Bank - secured by real estate	3% note payable; due in monthly installments of \$3,790. Final payment is due June 15, 2029.	\$ 219,113	\$ 257,295
First Interstate Bank - secured by real estate	3% note payable; due in monthly installments of \$3,316. Final balloon payment initially due May 2024 (a)	393,666	421,027
First Interstate Bank- secured by real estate	3% note payable; due in monthly installments of \$3,425. Final payment is due June 15, 2031.	261,355	293,964
		<u>874,134</u>	<u>972,286</u>
	Less: current portion	<u>(466,671)</u>	<u>(98,600)</u>
	Long-Term Debt	<u>\$ 407,463</u>	<u>\$ 873,686</u>

(a) As of the date of this report, the balloon payment has not been made. The Organization continues to make monthly payments as it works with the lender to refinance the note.

Estimated aggregate maturities of long-term debt for the five years ended December 31 are as follows:

2024	\$ 466,671
2025	\$ 75,400
2026	\$ 77,700
2027	\$ 80,100
2028	\$ 82,500

Dakota Counseling Institute
Notes to Financial Statements
December 31, 2023 and 2022

7. Economic Dependence:

Services provided to clients were billed to the following sources for the years ended December 31, 2023 and 2022:

Source	2023	2022
South Dakota Department of Social Services - Division of Community Behavioral Health		
Mental Health Contract	\$ 2,533,115	\$ 2,414,092
Medicaid - Title XIX	1,999,203	1,630,213
Private pay, Medicare, and insurance	704,626	1,002,517
Others	1,345,303	1,121,478
	<u>6,582,247</u>	<u>6,168,300</u>
Gross Client Fees		
Less: contractual adjustments & discounts	(101,066)	(178,798)
	<u>\$ 6,481,181</u>	<u>\$ 5,989,502</u>

Concentrated areas of accounts receivable for the year ended December 31, 2023 and 2022 are as follows:

	2023	2022
State contracts	\$ 331,845	\$ 657,149
Medicaid	335,388	226,386

8. Accounting for Uncertain Tax Positions:

The Organization files income tax returns in the U.S. federal jurisdictions. With few exceptions, the Organization is no longer subject to U.S. federal, state, or local tax examinations by tax authorities for years before 2020.

The Organization includes all penalties and interest assessed by income taxing authorities in operating expenses. The Organization did not have penalties and interest expenses for the years ended December 31, 2023 and 2022.

Dakota Counseling Institute
Notes to Financial Statements
December 31, 2023 and 2022

9. Leasing Arrangements:

The Organization has elected the short-term lease recognition exemption for all applicable classes of underlying assets. Leases with an initial term of 12 months or less, that do not include an option to purchase the underlying asset that we are reasonably certain to exercise, are not recorded on the statement of financial position.

The Organization has long-term operating leases of buildings and equipment. The leases have remaining lease terms of 5 to 20 years, some of which include options to extend the leases for up to an additional year, and some of which include options to terminate the leases within 1 year. Only lease options that the Organization believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities.

The following summarizes the line items in the statement of financial position which include amounts for leases as of December 31:

	<u>2023</u>	<u>2022</u>
Assets:		
Operating leases		
Right of use assets (ROU)	\$ 287,924	\$ 263,807
Total lease assets	<u>\$ 287,924</u>	<u>\$ 263,807</u>
Liabilities		
Operating leases		
Current operating lease liability	\$ 56,304	\$ 41,671
Noncurrent operating lease liability	231,620	222,136
Total lease liabilities	<u>\$ 287,924</u>	<u>\$ 263,807</u>

The following summarizes the line items in the statements of activities which include the components of lease expense for the year ended December 31:

	<u>2023</u>	<u>2022</u>
Operating Leases:		
Lease costs included in operating expenses	\$ 56,304	\$ 39,876
	<u>\$ 56,304</u>	<u>\$ 39,876</u>

Dakota Counseling Institute
Notes to Financial Statements
December 31, 2023 and 2022

9. Leasing Arrangements: (Continued)

The following summarizes the line items in the statements of cash flows which include the components of leases for the year ended December 31:

	<u>2023</u>	<u>2022</u>
Cash Flow Information:		
Cash paid for amounts included		
in the measurement of lease liabilities:		
Operating cash flows for operating leases	(56,304)	(39,876)
Lease assets obtained in exchange for lease liabilities:		
Operating leases	58,446	296,137

The following summarizes additional information related to the Organization's leases as of December 31:

Lease Term and Discount Rate:	<u>2023</u>	<u>2022</u>
Weighted Average Remaining Lease Terms (years)		
Operating leases	11.34	13.14
Weighted Average Discount Rate		
Operating leases	3.00%	3.00%

Upon adoption of the new lease standard, the incremental borrowing rate used for existing leases was established as of January 1, 2022.

Maturities of lease liabilities as of December 31, 2023:

	<u>Operating</u>
2024	\$ 56,304
2025	44,073
2026	41,628
2027	41,628
2028	30,657
Thereafter	152,995
Total lease payments	367,285
Less: interest	(79,361)
Present value of lease liabilities	<u>\$ 287,924</u>

10. Recently Adopted Accounting Standards:

In June 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2016-13 ("ASU 2016-13") "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments," which requires the measurement and recognition of expected credit losses for financial assets held at amortized cost. ASU 2016-13 replaces the existing incurred loss impairment model with an expected loss model which requires the use of forward-looking information to calculate credit losses related to certain available-for-sale debt securities to be recorded through an allowance for credit losses rather than as a reduction in the amortized cost basis of the securities. These changes result in earlier recognition of credit losses. The Organization adopted ASU 2016-13 using the modified retrospective approach as of January 1, 2023. The cumulative effect upon adoption was not material to the financial statements.

11. Subsequent Events:

Subsequent events have been evaluated for potential recognition or disclosure in the financial statements through July 17, 2024, the date the financial statements were available to be issued.

Effective January 1, 2024, the Organization entered into a contract to purchase a property for the construction of a Crisis Center. The contract calls for monthly payments of \$4,000 with a final balloon payment of \$200,000 after five years. The State awarded the Organization a \$650,000 block grant to assist in remodeling and updating the property. To raise additional capital for the project the Organization has partnered with the Avera Foundation to oversee and assist in raising capital for the project.

DAKOTA COUNSELING INSTITUTE, INC.
2025 PROJECTED BUDGET - CALENDAR YEAR

PUBLIC SUPPORT AND REVENUE

Budget 2025

Public Support	
County funds	\$29,624.28
City of Mitchell	\$13,000.00
United Way	\$28,000.00
Grants	\$12,000.00
Total public support	\$82,624.28
Revenue	
Client fees	\$5,800,000.00
Less - fee discounts	(\$66,500.00)
Net client fees	\$5,733,500.00
Other income	\$185,000.00
Rental Income	\$1,112,000.00
ARF Income & Support	\$600,000.00

TOTAL PUBLIC SUPPORT AND REVENUE	\$7,713,124.28
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EXPENDITURES

Salaries and Related Expenses	\$6,000,000.00
Professional services	\$200,000.00
Occupancy expenses	\$330,000.00
Interest expense	\$31,000.00
Telephone	\$45,000.00
Transportation	\$56,000.00
Supplies	\$450,000.00
Insurance	\$120,000.00
Bad debts	\$21,000.00
Conference registration	\$25,000.00
Advertising	\$3,700.00
Equipment repairs and rentals	\$110,000.00
Dues and subscriptions	\$25,000.00
Miscellaneous	\$48,000.00
Depreciation	\$180,000.00

TOTAL EXPENDITURES	\$7,644,700.00
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OPERATING SURPLUS	\$68,424.28
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**DAKOTA COUNSELING INSTITUTE
BOARD OF DIRECTORS
FY25**

NAME	ADDRESS	PHONE	TERM EXPIRES
<u>PRESIDENT</u>			
Theresa Kriese	2709 Gamble Ct. Mitchell SD 57301 Theresa.kriese@mitchelltech.edu	995-3010 W 770-5255 C	Dec 2026
<u>VICE-PRESIDENT</u>			
Joshua Klumb	26296 401 Ave Mt. Vernon SD 57365 jmklumb@gmail.com	770-9708 C	Dec 2025
<u>SECRETARY/TREASURER</u>			
JP Skelly	620 E Hanson St. Mitchell SD 57301 jpradio1@mit.midco.net	770-3900 C	Dec 2026
<u>MEMBERS-AT-LARGE</u>			
Andrew Becker	201 W 1 st Ave Mitchell SD 57301 andrew.becker@cityofmitchellsd.gov	995-8400	Dec 2026
John Bumgardner	Alexandria SD 57311 j.d.bumgardner@outlook.com	933-2022 C	Dec 2027
Sue Burris	210 W 10 th Ave Mitchell SD 57301 sbburris.new@gmail.com	996-0047 H 630-0152 C	Dec 2026
Sheriff Steve Harr	1015 S Miller Mitchell SD 57301 steve.harr@davisoncountysheriff.com	995-8639 W	Dec 2027
Dennis Kiner	24998 406 th Ave Mitchell SD 57301 kinerdr@santel.net	995-0444 H 999-8816 C	Dec 2026
Seth Severtson	409 S Ohlman Mitchell SD 57301 seth.severtson@gmail.com	292-2992 W 941-2531 C	Dec 2026
Kathy Wingert	800 E 6 th Mitchell SD 57301 K_wingert1@hotmail.com	680-3567 C	Dec 2028



**Dakota Heartland
Development Association**

601 N. Main Street
Mitchell, SD 57301
605/996-1140

Stephanie Ellwein, City Administrator
City of Mitchell
612 N. Main Street Mitchell, SD 57301

July 30, 2025

Dear Ms. Ellwein,

Please accept the attached FY 2026 City Subsidy Funding Application and additional requested documentation on behalf of the Dakota Heartland Development Association (DHDA).

If you have additional questions regarding this request, please feel free to contact me at your earliest convenience.

Thank you for your time, attention and professionalism.

Warm Regards,

David Lambert
Director of Regional Development

attachments

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Dakota Heartland Development Association

Address: 601 N. Main Street Mitchell. SD 57301

Telephone: 605/999-8749

Contact (individual responsible for the project):

Name: David Lambert

Title: Director of Regional Development

Address: 601 N. Main Street Mitchell. SD 57301

Telephone: 605/999-8749

Email: dlambert@mittchellsd.com

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other Click or tap here to enter text.

Amount Requested: \$ 25.000

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

Dakota Heartland receives most of its funding—73%—from community contributions. Of that total budget, the City of Mitchell contributes an amount that represents 22% of the total budget. Although funding is categorized into areas such as personnel, communications, and administrative expenses, the City's contribution is not allocated to a specific category. Instead, it is combined with other funding sources to help cover all expense categories.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

Dakota Heartland does not use it's funding for advertising as member communities utilize their own budgets for advertising.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

Attached is the Dakota Heartland budget for 2025-26 which indicates that wages for the single paid staff person is \$69,525. A copy of the job description for the Director of Regional Development is attached as requested.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

Dakota Heartland's goals are guided by the priorities of local community development corporations.

*Currently, all five local development corporations are prioritizing **AFFORDABLE HOUSING CREATION**.*

- ❑ *Corsica, Tripp, Parkston, White Lake and Armour are actively developing single-family housing.*
- ❑ *White Lake is seeking ways to create new housing development lots without spending additional funds on infrastructure.*
- ❑ ***Measurable Goals:** Tripp, White Lake and Armour will develop at least one new home per year while Parkston and Corsica have been aggressive in utilizing Governor's homes and other home builders to provide at least two new more affordable homes each year for their communities.*

*In addition to housing, each community is also exploring solutions to address local **CHILDCARE NEEDS**.*

Measurable Goals:

- ❑ *Parkston, Armour and White Lake continue to financially support their State-Licensed Community Childcare facilities;*
- ❑ *Corsica and Tripp have been communicating with existing in-home childcare regarding results of childcare surveys to determine need and appropriate ways to support additional childcare spaces.*

***BUSINESS PARK EXPANSION** is a key focus for retention/expansion and new business development.*

Measurable Goals:

- ❑ ***Parkston and Corsica** are actively working on business park expansion to accommodate future growth.*
- ❑ ***Armour, Tripp, and White Lake** are concentrating efforts on revitalizing existing Main Street buildings or utilizing undeveloped (greenfield) land for future business opportunities.*

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

Corsica – Goal: Create a new business park for retention/expansion/new business development. Results: Utilizing TIF, GOED LIIP Grant and Loan Funding completed a \$2.5M 24-acre, 11 lot business park in July, 2025. A new 7,000 sq. ft. commercial building will be completed December 2025 for Bazen Woodworking.

Armour – Goal: Create at least one new affordable single-family home in 2025. Results: Utilizing the Governor's Home program and a qualified buyer, sold the home on an existing in-fill lot in 2025.

White Lake – Goal: Fill the need for affordable workforce housing in 2024-25. Results: Working with three local businesses (School District, Nursing Home and Medical Clinic), ordered and took delivery on a two-bedroom/one bath tri-plex developed by Jensen DesignBuild for workforce housing. Completely full.

Parkston – Goal: Assist local Agri-Business with expansion into value-added ag processing. Results: Acquired 42 acres of land to assist Kaylor Agri-Services and three other businesses to expand their business in Parkston – while retaining the remaining commercial lots for future growth. TIF secured and awaiting final funding to install nearly \$5M in infrastructure for a brand-new business park on the community's South side.

Tripp – Goal: Develop three affordable single-family housing units in the next three years. Results: Working with Iseman's Homes in Sioux Falls to create a stick-built home utilizing for the first-time ever, SD Housing's Housing Opportunity Funding (HOF) Program to make the project feasible.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

Mitchell serves as a regional hub for growth and prosperity. Data shows that approximately 40% of Mitchell's workforce resides outside the city limits, highlighting the city's strong connection to the surrounding communities. Additionally, much of Mitchell's sales tax revenue comes from products and services sold to residents throughout the broader trade area.

The success of Mitchell and the surrounding 45-mile region is interconnected—when the region prospers, so does Mitchell. Financial support that enables technical assistance across the region has been a key factor in turning survival into sustained growth.

Supporting Dakota Heartland is a strategic investment in Mitchell's long-term growth, sustainability, and regional strength.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

Dakota Heartland has received financial support from the City for the past 18 years. While it is challenging to quantify the exact return on investment for each of the five communities without outlining the details of every project over time, the impact is both meaningful and lasting.

Community development is not defined by short-term results but by sustained planning, coordination, and implementation across financial, legal, marketing, and technical areas. Success has come gradually—through consistent effort and strategic planning—not overnight.

To truly understand the value of this investment, speak with the leaders of each of the five communities. They can share both the measurable outcomes and the deeper, qualitative effects that long-term, sustained development efforts have had on their towns.

- 5. Competition:** Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

Dakota Heartland is the only regional organization solely dedicated to strengthening the private sector economy in the Mitchell area. It works both independently with individual businesses and collaboratively with regional communities to enhance local economic foundations.

The organization's efforts focus on increasing financial prosperity by supporting business growth, creating jobs, generating sales tax revenue, and encouraging capital investment in equipment and real estate.

- 6. Subsidy as a percent of income:** What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

Currently, the request from Dakota Heartland is 22% (\$25,000) of a total organizational budget of \$112,419.

- 7. Please list all sources of private investment or contributions aside from your subsidy request.**

Six funding categories comprise the heart of Dakota Heartland's contributions and include:

- 1) Communities*
- 2) Banking*
- 3) Utilities*
- 4) Health Care*
- 5) Agri-Business*
- 6) Professional Services*

- 8. Do you receive any federal funding. If so, how much is received and from what source?**
Dakota Heartland currently receives no federal funding.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: David Lambert
Title: Director of Regional Development

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.
- ☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: July 28, 2025

Director of Regional Development

Employed by: Mitchell Area Chamber /Development Corporation under a contract with members of Dakota Heartland Development Association.

Reports to: Executive Director of Mitchell Area Development Corp.

Salary: Dependent upon Qualifications

Position Overview:

The Mitchell (South Dakota) Area Development Corp.(MADC) is seeking a Director of Regional Development to build, implement, and manage a newly created regional economic development outreach effort in a six-county area surrounding Mitchell. Under a contract-for-services with member communities of the Dakota Heartland Development Association (DHDA), and under the direct supervision of the MADC Executive Director, the position directs, manages and coordinates operations of the association with its stated mission to promote business, industrial and job development in the member communities and to implement the goals and objectives as set by the DHDA Board. Maintaining a collaborative working relationship with community, regional and state partners in the areas of economic development is critical to the success of the position.

Major Responsibilities: The successful applicant will demonstrate ability to:

- ✓ Work with member communities to review and develop an individualized economic development strategy;
- ✓ Provide direction and become an advocate for member communities and the region to promote the area;
- ✓ Maintain information on business assistance programs, economic trends, demographics, labor, etc.;
- ✓ Engage in project management activities, including the recruitment of new industry, retention/expansion of existing business and the assistance of new business development;
- ✓ Produce confidential, comprehensive, and customized proposals using a variety of media;
- ✓ Share a practical knowledge of the commercial real estate field and federal/state grants and incentives;
- ✓ Partner with statewide organizations to promote regional economic development opportunities; and
- ✓ Solicit investments in DHDA and maintain current investor relationships.

Characteristics and Skills Required: The successful applicant will possess:

- ✓ An ability to be an effective relationship builder through a compelling positive personality;
- ✓ Strong leadership and networking skills and the ability to build partnerships with government officials, business leaders, regional and state partners and other organizations;
- ✓ Keen communication skills, both verbal and written, and skills in conflict management and negotiations;
- ✓ An ability to be self-motivated and a self-starter and willing to work hard for the good of the region;
- ✓ An ability to develop and implement programs for marketing (including public relations and other forms of advertising), business attraction and business retention efforts, development proposals, budget formulation, policy development and membership recruitment; and
- ✓ An ability to be recognized as a leader and authoritative voice of successful development in the region.

Education and Experience:

Equivalent to graduation from a four-year college or university with major coursework in business or public administration, economics, planning, economic development, or a closely related field and five years of professional experience in related field. A Master's Degree in one of the fields outlined above is preferred. Membership in a related professional organization and designation as a Certified Economic Developer is highly desired.

To Apply: *Bryan Hisel, Executive Director, Mitchell Area Development Corp., bhiselmadc@santel.net*

MITCHELL AREA DEVELOPMENT CORPORATION
FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 and 2023

***CM* Carlon
& Millar, Prof. L.L.C.**
certified public accountants

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certified public accountants

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

**To Board of Directors
Mitchell Area Development Corporation
Mitchell, South Dakota**

We have reviewed the accompanying financial statements of Mitchell Area Development Corporation (a South Dakota non-profit corporation), which comprise the statement of financial position as of September 30, 2024 and 2023, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Mitchell Area Development Corporation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying combining statements of financial position and activities are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The

supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to this supplementary information. We have not audited this supplementary information and do not express an opinion on such information.

Carlson & Miller Prof LLC

Mitchell, South Dakota
January 7, 2025

MITCHELL AREA DEVELOPMENT CORPORATION

Statement of Financial Position

September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 2,542,100	\$ 1,611,824
Restricted Cash	17,348	26,798
Current Portion of Notes Receivable	59,806	42,744
Accounts Receivable	95	-
Accrued Interest	6,696	-
Prepaid Expenses	2,012	-
Total Current Assets	<u>2,628,057</u>	<u>1,681,366</u>
Property and Equipment:		
Land	325,127	482,976
Land Improvements	970,708	30,426
Buildings	-	2,331,209
Leasehold Improvements	6,509	6,509
Equipment	60,608	161,032
Total Property and Equipment	<u>1,362,952</u>	<u>3,012,152</u>
Less Accumulated Depreciation	<u>(51,998)</u>	<u>(1,079,667)</u>
Net Property and Equipment	<u>1,310,954</u>	<u>1,932,485</u>
Long-Term Assets:		
SD Equity Partners LP investment	153,070	142,749
Certificates of Deposit	999,660	1,088,569
Loan Receivable - MAHI	-	2,000
Note Receivable - Chamber	511,114	511,114
Loan Closing Costs, less amortization	10,560	11,840
Less current portion of notes receivable	<u>(59,806)</u>	<u>(42,744)</u>
Total Long-Term Assets	<u>1,614,598</u>	<u>1,713,528</u>
	<u><u>\$ 5,553,609</u></u>	<u><u>\$ 5,327,379</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts Payable	\$ 7,729	\$ 4,292
Accrued Wages	13,116	11,580
Accrued Vacation	23,274	19,197
Total Current Liabilities	<u>44,119</u>	<u>35,069</u>
Long-Term Liabilities:		
Note Payable - Dakota Resources	1,280,000	1,280,000
Total Long-Term Liabilities	<u>1,280,000</u>	<u>1,280,000</u>
Total Liabilities	<u>1,324,119</u>	<u>1,315,069</u>
Net Assets:		
Net Assets with Restrictions	4,180,784	3,937,558
Net Assets without Restrictions	48,706	74,752
Total Net Assets	<u>4,229,490</u>	<u>4,012,310</u>
	<u><u>\$ 5,553,609</u></u>	<u><u>\$ 5,327,379</u></u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Statement of Activities
For the Years Ended September 30, 2024 and 2023

	2024		2023	
	Without Restrictions	With Restrictions	Without Restrictions	With Restrictions
Revenues:				
City and County Support	\$ 202,000	\$ -	\$ 202,000	\$ -
Gain on Sale of Property	9,419	378,851	-	91,958
Grants	50,000	269,375	1,000	150,000
Contributions	136,059	-	126,887	-
Interest Income	1,527	55,968	539	24,669
Building Lease	-	56,042	-	112,390
Dues	45,591	-	43,933	-
SDEP Income (Loss)	-	(3,307)	-	(9,020)
Miscellaneous	-	-	2,129	6,750
Total Revenues	<u>444,596</u>	<u>756,929</u>	<u>376,488</u>	<u>376,747</u>
Net Assets Released from Restrictions:				
Satisfaction of Purpose Restriction	<u>75,000</u>	<u>(75,000)</u>	<u>28,737</u>	<u>(28,737)</u>
Expenses:				
Administrative	476,302	-	406,798	-
Program Services	69,370	50,000	54,266	21,930
Support	-	388,703	-	309,856
Total Expenses	<u>545,672</u>	<u>438,703</u>	<u>461,064</u>	<u>331,786</u>
Increase (Decrease) in Net Assets	(26,046)	243,226	(55,839)	16,224
Net Assets, Beginning of Year	<u>74,752</u>	<u>3,937,558</u>	<u>130,591</u>	<u>3,921,334</u>
Net Assets, End of Year	<u>\$ 48,706</u>	<u>\$ 4,180,784</u>	<u>\$ 74,752</u>	<u>\$ 3,937,558</u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Statement of Functional Expenses
For the Year Ended September 30, 2024

	General	Development	DHDA	Workforce Development	Total
Administrative:					
Salaries and Wages	\$ 211,487	\$ -	\$ 74,638	\$ 33,213	\$ 319,338
Professional Fees	35,905	-	2,350	83	38,337
Health Insurance	16,969	-	11,470	7,231	35,670
Payroll Taxes	15,387	-	4,486	2,222	22,095
Telephone	6,427	-	3,490	3,944	13,861
Supplies	8,219	-	3,152	298	11,669
Rent	7,200	-	1,800	1,800	10,800
Retirement	5,585	-	1,694	703	7,982
Training	6,042	-	302	1,426	7,770
Depreciation	4,847	-	695	1,837	6,779
Moving Allowance	2,000	-	-	-	2,000
Total	320,068	-	104,077	52,757	476,301
Program Services:					
Moving Grants	-	50,000	-	-	50,000
Dues and Subscriptions	9,777	-	6,000	51	15,828
Travel and Vehicle Expense	5,012	-	9,853	-	14,865
Promotion/Marketing	8,321	-	-	1,251	9,572
Workforce Development	4,443	-	-	4,488	8,931
Postage and Printing	4,548	-	2,611	145	7,304
Meetings and Conferences	4,569	-	755	99	5,423
Website Expense	3,962	-	24	-	3,586
Meals	-	-	2,861	-	2,861
Software Renewals	1,000	-	-	-	1,000
Total	41,632	50,000	22,104	6,034	119,370
Support:					
Marketing and Promotion	-	147,281	-	-	147,281
Workforce Development	-	68,192	-	-	68,192
Property Taxes	-	67,511	-	-	67,511
Interest Expense	-	44,800	-	-	44,800
Depreciation	-	28,517	-	-	28,517
Legal Fees	-	20,864	-	-	20,864
Property Maintenance	-	5,699	-	-	5,699
Insurance	-	4,530	-	-	4,530
Amortization	-	1,280	-	-	1,280
Miscellaneous	-	29	-	-	29
Total	-	388,703	-	-	388,703
Total by Division	\$ 361,000	\$ 438,703	\$ 126,181	\$ 58,791	\$ 984,374

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION

**Statement of Functional Expenses
For the Year Ended September 30, 2023**

	General	Development	DHDA	Workforce Development	Total
Administrative:					
Salaries and Wages	\$ 192,913	\$ -	\$ 69,315	\$ 37,972	\$ 300,200
Payroll Taxes	14,684	-	4,670	3,137	22,491
Professional Fees	15,428	-	10	-	15,438
Health Insurance	4,567	-	8,928	79	13,574
Telephone	5,529	-	3,767	2,947	12,243
Supplies	7,095	-	2,794	943	10,833
Rent	7,200	-	1,800	1,800	10,800
Retirement	5,433	-	1,742	-	7,175
Depreciation	4,709	-	482	1,033	6,223
Training	440	-	3,264	283	3,987
Repairs and Maintenance	3,834	-	-	-	3,834
Total	261,832	-	96,772	48,194	406,798
Program Services:					
Hope Grant	-	21,930	-	-	21,930
Promotional Marketing	7,656	-	-	12,436	20,092
Travel and Vehicle Expense	1,751	-	6,682	1,832	10,265
Dues and Subscriptions	3,705	-	2,000	-	5,705
Postage and Printing	2,659	-	2,896	105	5,660
Meetings	3,828	-	108	525	4,461
Meals	-	-	3,423	-	3,423
Workforce Development	517	-	-	1,396	1,913
Website Expense	1,662	-	50	43	1,755
Software Renewals	992	-	-	-	992
Total	22,770	21,930	15,159	16,337	76,196
Support:					
Depreciation	-	67,911	-	-	67,911
Property Taxes	-	43,278	-	-	43,278
Professional Fees	-	40,593	-	-	40,593
Interest Expense	-	40,019	-	-	40,019
Donations	-	40,000	-	-	40,000
Workforce Development	-	38,336	-	-	38,336
Property Maintenance	-	17,533	-	-	17,533
Insurance	-	14,234	-	-	14,234
Marketing and Promotion	-	3,329	-	-	3,329
Amortization	-	2,486	-	-	2,486
Utilities	-	2,062	-	-	2,062
Supplies	-	75	-	-	75
Total	-	309,856	-	-	309,856
Total by Division	\$ 284,602	\$ 331,786	\$ 111,931	\$ 64,531	\$ 792,850

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Statement of Cash Flows
For the Years Ended September 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from City and County	\$ 202,000	\$ 202,000
Cash received from dues	45,591	43,933
Cash received from sale of land	393,006	150,000
Cash received from contributions and grants	455,464	126,887
Cash received from leases	56,042	112,390
Cash paid to suppliers and employees	(502,548)	(296,277)
Cash paid for restricted support	(438,703)	(218,770)
Interest and miscellaneous income received	39,708	2,668
Interest paid	-	(39,469)
Net cash provided by operating activities	<u>250,560</u>	<u>83,362</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on certificates of deposit reinvested	(11,091)	(1,389)
Payments on notes receivable	2,000	59,033
Purchase of property and equipment	(940,282)	(47,326)
Certificates of deposit redeemed	100,000	-
Cost of property sold	1,526,517	58,042
SDEP distribution	2,572	6,750
Net cash provided by investing activities	<u>679,716</u>	<u>75,110</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	-	(282,836)
New borrowings	-	1,280,000
Net cash provided by financing activities	<u>-</u>	<u>997,164</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	930,276	1,156,636
UNRESTRICTED CASH AND CASH EQUIVALENTS, Beginning of year	1,611,824	455,188
UNRESTRICTED CASH AND CASH EQUIVALENTS, End of year	<u>\$ 2,542,100</u>	<u>\$ 1,611,824</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Change in net assets	\$ 217,180	\$ (55,839)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	35,296	67,911
Amortization	1,280	2,486
(Income) Loss from SDEP	3,307	(3,493)
Loan closing costs paid	-	(12,800)
Decrease in loan receivable	-	38,000
(Increase) Decrease in receivables	(6,791)	16,717
(Increase) in prepaid expenses	(2,012)	-
Increase (Decrease) in accounts payable	3,437	756
Increase (Decrease) in accrued expenses	5,613	1,887
Transfer of restricted cash	(6,750)	28,737
Net cash provided by operating activities	<u>\$ 250,560</u>	<u>\$ 84,362</u>
CASH PAYMENTS FOR INTEREST	<u>\$ 40,019</u>	<u>\$ 39,469</u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Statement of Cash Flows (With Restrictions)
For the Years Ended September 30, 2024 and 2023

	2024	2023
RESTRICTED CASH, BEGINNING OF YEAR	\$ 26,798	\$ 61,898
DECREASES:		
Capital calls paid	<u>(9,450)</u>	<u>(35,100)</u>
RESTRICTED CASH, END OF YEAR	<u>\$ 17,348</u>	<u>\$ 26,798</u>

See accompanying notes and independent accountant's review report.

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities:

Mitchell Area Development Corporation (MADC) was incorporated in 1985. It is a non-profit organization established to improve the economic base of the Mitchell area through the creation of new jobs involving the production or distribution of goods and services sold primarily outside the local trade area.

MADC is funded by voluntary donations, membership dues, grants, city funds, county funds, earnings from investments, support from area communities, and leases of commercial buildings located in Mitchell, South Dakota.

A separate division of MADC is the Dakota Heartland Development Association (DHDA). It was organized to offer professional, comprehensive economic development assistance to communities in the region. This assistance is crafted to meet the individual needs of member communities while facilitating the potential larger opportunities available to the region.

The Economic Development component of MADC is a restricted fund. MADC, in a prior year, conducted a major fund drive which enabled it to obtain land for future prospects, to purchase a building which was leased to commercial tenants and to acquire property for economic development. Donors entrusted the Board of MADC to leverage these funds to facilitate the recruitment of businesses to locate in the Mitchell area.

Workforce Development is a newer division of MADC. The Governor's Office of Economic Development funded a grant to create a new staff position of Regional Workforce Coordinator. This division provides assistance and development of the Mitchell Area workforce. The goal is to facilitate planned manufacturing and business expansions in the Mitchell region.

Significant Accounting Policies:

Basis of Presentation: The financial statements of the Organization have been prepared using the accrual basis of accounting. The Organization reports information regarding its financial position and activities according to two classes of net assets: without restrictions and with restrictions. The Organization has no permanently restricted assets. Contributions received, including unconditional promises to give, are recorded as unrestricted or temporarily restricted support depending on the existence and/or nature of any donor restrictions. Net assets with restrictions are reclassified to net assets without restrictions upon satisfaction of time or purpose restrictions. Unless specifically restricted by the donor, all contributions are considered to be available for unrestricted use.

Use of Estimates: Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue Recognition: Revenue from donations is recorded when received. Income from pledges is recorded when the pledge is made. Income from grants is recorded when the grant is awarded. Other income is recorded on the accrual basis. The adoption of FASB ASC 606 has not affected how the Organization recognizes revenue.

Cash and Cash Equivalents: Cash includes checking and savings accounts and certificates of deposit with a maturity of 90 days or less. At certain times during the fiscal year, the Organization's bank balances exceeded Federally insured limits (\$250,000).

Property and Equipment: Property and equipment are valued at cost for purchased assets and fair value at date of receipt for donated assets. All depreciable assets are being depreciated by the straight-line method over their estimated useful lives. Repairs and maintenance, which do not increase the useful lives of the assets, are expensed as incurred.

Tax Status: The Organization has been determined to be exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. Donations to the Organization are deductible for income tax purposes.

Notes and Accounts Receivable and Allowance for Doubtful Accounts: Notes and Accounts receivable are recorded at the amount the Organization expects to collect on balances outstanding at year end. An allowance for doubtful accounts is recorded based on a combination of write-off history, aging analysis and any specific known troubled accounts. Accounts are written off when they are determined to be uncollectible. Presently all receivables are deemed to be collectible and no allowance has been recorded.

Investments: Investments consist of certificates of deposit and an investment in a limited partnership. The certificates of deposit are carried at cost. The limited partnership is carried at book value and is described in Note 14.

Advertising: Advertising costs are expensed as incurred.

Amortization: Loan organization fees are being amortized over the 10-year term of the loan.

Adoption of FASB ASC 842: Effective in the prior year, the Organization adopted FASB ASC 842, Leases. The Organization determines if an arrangement contains a lease at inception based on whether the Organization has the right to control the asset during the contract period and other facts and circumstances. The Organization determined that the leases in place were not material to the overall results of the Organization.

Allocation of Costs between Program and Support Functions: Allocation between functions are governed by the chart of accounts.

2. NET ASSETS WITH RESTRICTIONS:

Net assets with restrictions are as follows at September 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Economic Development	\$4,163,436	\$3,910,760
South Dakota Equity Partners	17,348	26,798
Total	<u>\$4,180,784</u>	<u>\$3,937,558</u>

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

3. RELATED PARTIES:

MADC shares office space and staff with the Mitchell Area Chamber of Commerce (Chamber). MADC is billed for its share of occupancy expenses and personnel costs on a monthly basis. The two entities have separate boards, but do share the chief executive officer (CEO) and chief financial officer (CFO). Rent paid for office space was \$10,800 for 2024 and for 2023. Also, during a prior year MADC advanced the cost of the remodel of the building to the Chamber, which amounted to \$591,992. Upon completion, a note was executed for 1.31% for 30 years with annual payments of \$23,758.

4. LONG-TERM DEBT

Long-term debt at September 30, 2024 and 2023 consisted of the following:

	2024	2023
3.5% note payable to Dakota Resources. Repayment is interest only, payable quarterly. Principal is due at maturity which is December 1, 2032. Interest rate is fixed for 5 years. On January 1, 2028, the interest rate goes to 4.0%.	<u>\$1,280,000</u>	<u>\$1,280,000</u>
Noncurrent maturities	<u>\$1,280,000</u>	<u>\$1,280,000</u>

5. NET ASSETS RELEASED FROM RESTRICTIONS:

The following expenditures are those which satisfied the restricted purpose of the Building Our Future campaign:

	2024	2023
Promotion of MADC	<u>\$ 75,000</u>	<u>\$ 28,737</u>

The expenditures were for supporting activities of the Governor's Office of Economic Development (GOED) which provides leads to participating communities, developing a website, and promoting jobs in Mitchell. Certain expenditures, while not sponsored directly by GOED, contributed significantly to the above purposes and were charged to the restricted funds with Board approval.

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

6. VERIFICATIONS BUILDING LEASES:

On January 1, 2018, MADC and Avera Health executed a 5 year lease for the half of the building that was previously rented. The rent will continue at \$7,708 per month. Avera Health paid all utilities and also reimbursed MADC \$30,000 for property taxes in the first year of the lease and 73% of property taxes assessed over the remaining 4 years of the lease term. Avera Health will also reimburse MADC 50% of the cost of casualty, fire and extended coverage insurance over the term of the lease.

During the prior year, MADC executed a short-term lease with Little Learners Day Care for \$3,500 per month. By September 30, 2023, Little Learners had paid rent for two months. In March, 2024 MADC sold the property to Little Learners with a gain of \$494,544.

7. LEASE ON 620 N. LAWLER ST. BUILDING:

On May 17, 2019, MADC purchased this property and immediately leased it to Behavior Care Specialists, Inc. (BCS) The lease was for \$3,600 per month and ran through January, 2023. The lease was a triple net lease. The building was sold to the City of Mitchell in October, 2023 for \$180,000 for a loss of \$115,703.

8. RETIREMENT BENEFITS:

Effective January 1, 1998, MADC established a Simple IRA pension plan, covering all employees who are expected to earn \$5,000 or more during the year. MADC contributes a matching contribution to each eligible employee's Simple IRA equal to the employee's salary reduction contributions up to a limit of 3% of the employee's annual compensation. The employer contributions for the years ended September 30, 2023 and 2024, were \$7,175 and \$7,982 respectively.

9. CONCENTRATIONS OF CREDIT RISK:

The Organization maintains cash balances at several financial institutions located in Mitchell, South Dakota. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At September 30, 2023 the Organization's uninsured cash balances total \$1,169,430. At September 30, 2024, the uninsured cash balance was \$2,369,359.

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

10. COMMITMENTS AND CONTINGENCIES:

MADC has guaranteed approximately \$490,000 in borrowings by the City of Mitchell (the City) for a Tax Increment Financing District. These bonds have maturity dates through November 1, 2028. MADC has also agreed to maintain adequate funds at all times to cover the amount of the outstanding balance of the bonds associated with TIF District #14 (Pepsi/Wis-Pak). These funds must be invested in FDIC insured bank accounts. At September 30, 2023, these accounts exceeded the outstanding bond balance. During the current year there was no shortfall in tax revenues versus debt service and no reimbursements were required.

MADC entered into a development agreement with John and Diane Adamo to renovate the Western Building and develop the MADC lots across the street. MADC will serve as the developer in the TIF. MADC also committed to \$33,400 in asbestos removal costs. To facilitate the transfer of the building, MADC formed an LLC to be called the Western Building Project Exchange, LLC.

11. INCOME TAXES:

The federal tax returns (Forms 990 and 990-T) of MADC for fiscal years ending September 30, 2024, 2023, 2022 and 2021 are subject to examination by the IRS, generally for three years after they are filed. For the prior year and current year, there is no tax due.

12. INVESTMENT IN SOUTH DAKOTA EQUITY PARTNERS LIMITED PARTNERSHIP:

In 2018 MADC subscribed for a limited partnership interest in South Dakota Equity Partners, LP (SDEP), with a capital commitment of \$225,000. The Governor's Office of Economic Development (GOED), using Enterprise 605 funds, made a grant of \$125,000 to MADC. MADC agreed to a binding investment commitment of \$225,000. The funds will be held by MADC, subject to required capital calls from SDEP. During prior years \$198,202 was remitted to SDEP to satisfy capital calls. During the current year \$9,450 was remitted to SDEP to cover capital calls. The remaining amount of restricted cash for this purpose at September 30, 2023, was \$17,348.

13. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Organization's financial assets as of the balance sheet dates, reduced by amounts not available for general use because of contractual or donor-imposed restrictions.

	<u>2024</u>	<u>2023</u>
Financial Assets at year end	\$3,541,760	\$2,700,393
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted to payment of long-term debt	(1,280,000)	(1,280,000)
Donor-restricted to payment of interest on long-term debt	<u>-</u>	<u>(44,800)</u>
Financial assets available to meet cash needs for general expenditures within one year.	<u>\$2,261,760</u>	<u>\$1,375,593</u>

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

14. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through January 7, 2025, the date which the financial statements were available for issue.

In October, 2023, the Organization signed a letter of intent to purchase approximately 19 acres of land west of the Trail King plant from Thomsen Enterprises, LLC for \$1 million. Closing is expected to occur in January, 2025.

SUPPLEMENTAL INFORMATION

MITCHELL AREA DEVELOPMENT CORPORATION
Combining Statement of Financial Position
September 30, 2024

	General	Economic Development	Dakota Heartland Development Association	Workforce Development	Total
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 14,327	\$ 2,500,628	\$ 5,204	\$ 21,941	\$ 2,542,100
Current Portion of Notes Receivable	-	59,806	-	-	59,806
Restricted Cash	-	17,348	-	-	17,348
Accounts Receivable	-	-	-	95	95
Accrued Interest	-	6,696	-	-	6,696
Prepaid Expenses	-	-	-	2,012	2,012
Total Current Assets	14,327	2,584,478	5,204	24,048	2,628,057
Property and Equipment:					
Land	45,127	280,000	-	-	325,127
Land Improvements	-	970,708	-	-	970,708
Leasehold Improvements	6,509	-	-	-	6,509
Equipment	37,969	-	9,622	13,017	60,608
Total Property and Equipment	89,605	1,250,708	9,622	13,017	1,362,952
Less Accumulated Depreciation	(35,891)	-	(7,822)	(8,285)	(51,998)
Net Property and Equipment	53,714	1,250,708	1,800	4,732	1,310,954
Long-Term Assets:					
SDEP Investment	-	153,070	-	-	153,070
Certificates of Deposit	-	999,860	-	-	999,860
Note Receivable - Chamber	-	511,114	-	-	511,114
Loan Closing Costs, less amortization	-	10,560	-	-	10,560
Less Current Portion of Loans Receivable	-	(59,806)	-	-	(59,806)
Total Long-Term Assets	-	1,614,598	-	-	1,614,598
	\$ 68,041	\$ 5,449,784	\$ 7,004	\$ 28,780	\$ 5,553,609
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Accounts Payable	\$ 6,153	\$ (1,000)	\$ 1,599	\$ 977	\$ 7,729
Loan Payable - (Development) DHDA	-	(10,000)	10,000	-	-
Accrued Wages	8,360	-	2,941	1,815	13,116
Accrued Vacation	11,165	-	10,081	2,028	23,274
Total Current Liabilities	25,678	(11,000)	24,621	4,820	44,119
Long-Term Liabilities:					
Note Payable - Dakota Resources	-	1,280,000	-	-	1,850,000
Total Long-Term Liabilities	-	1,280,000	-	-	1,280,000
Total Liabilities	25,678	1,269,000	24,621	4,820	1,324,119
Net Assets:					
Net Assets with Restrictions	-	4,180,784	-	-	4,180,784
Net Assets without Restrictions	42,363	-	(17,617)	23,960	48,706
Total Net Assets	42,363	4,180,784	(17,617)	23,960	4,229,490
	\$ 68,041	\$ 5,449,784	\$ 7,004	\$ 28,780	\$ 5,553,609

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Combining Statement of Financial Position
September 30, 2023

	General	Economic Development	Dakota Heartland Development Association	Workforce Development	Total
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 35,458	\$ 1,544,027	\$ 15,792	\$ 16,547	\$ 1,611,824
Current Portion of Notes Receivable	-	23,758	-	-	23,758
Restricted Cash	-	26,798	-	-	26,798
Total Current Assets	35,458	1,594,583	15,792	16,547	1,662,380
Property and Equipment:					
Land	70,126	443,276	-	-	513,402
Building	-	2,331,209	-	-	2,331,209
Leasehold Improvements	6,509	-	-	-	6,509
Equipment	37,969	100,424	9,622	13,017	161,032
Total Property and Equipment	114,604	2,874,909	9,622	13,017	3,012,152
Less Accumulated Depreciation	(31,344)	(1,034,448)	(7,128)	(6,747)	(1,079,667)
Net Property and Equipment	83,260	1,840,461	2,494	6,270	1,932,485
Long-Term Assets:					
SDEP Investment	-	142,749	-	-	142,749
Certificates of Deposit	-	1,088,569	-	-	1,088,569
Loan Receivable -MAHI	-	2,000	-	-	2,000
Loan Receivable - Chamber	-	511,114	-	-	511,114
Loan Closing Costs, less amortization	-	11,840	-	-	11,840
Less Current Portion of Loans Receivable	-	(23,758)	-	-	(23,758)
Total Long-Term Assets	-	1,732,514	-	-	1,732,514
	\$ 118,718	\$ 5,167,558	\$ 18,286	\$ 22,817	\$ 5,327,379
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Accounts Payable	\$ 2,723	\$ -	\$ 1,126	\$ 443	\$ 4,292
Accrued Wages	7,762	-	2,674	1,144	11,580
Accrued Vacation	13,395	-	5,236	566	19,197
Total Current Liabilities	23,880	-	9,036	2,153	35,069
Long-Term Liabilities:					
Note Payable - Dakota Resources	-	1,280,000	-	-	1,280,000
Total Long-Term Liabilities	-	1,280,000	-	-	1,280,000
Total Liabilities	23,880	1,280,000	9,036	2,153	1,315,069
Net Assets:					
Net Assets with Restrictions	50,000	3,887,558	-	-	3,937,558
Net Assets without Restrictions	44,838	-	9,250	20,664	74,752
Total Net Assets	94,838	3,887,558	9,250	20,664	4,012,310
	\$ 118,718	\$ 5,167,558	\$ 18,286	\$ 22,817	\$ 5,327,379

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION

**Combining Statement of Activities
For the Year Ended September 30, 2024**

	General W/O Rest.	DHDA W/O Rest.	Workforce Develop. W/O Rest.	Total W/O Rest.	Economic Development Restricted
Revenues:					
City and County Support	\$ 177,000	\$ 25,000	\$ -	\$ 202,000	\$ -
Building Lease Income	-	-	61,787	136,089	56,042
Contributions	-	74,302	-	-	-
Dues	45,591	-	-	45,591	-
Gain on Sale of Assets	9,419	-	-	9,419	378,851
SDEP (Loss)	-	-	-	-	(3,307)
Grants	50,000	-	-	50,000	269,375
Interest Income	1,515	12	-	1,527	55,968
Total Revenues	283,525	99,314	61,787	444,626	756,929
Net Assets Released From Restrictions:					
Satisfaction of Purpose Restriction	75,000	-	-	75,000	(75,000)
Expenses:					
Administrative:					
Salaries	211,487	74,638	33,213	319,338	-
Professional Fees	35,905	2,350	83	38,338	-
Health Insurance	16,969	11,470	7,231	35,670	-
Payroll Taxes	15,387	4,486	2,222	22,095	-
Telephone	6,427	3,490	3,944	13,861	-
Supplies	8,219	3,152	298	11,669	-
Rent	7,200	1,800	1,800	10,800	-
Retirement	5,585	1,694	703	7,982	-
Training	6,042	302	1,426	7,770	-
Depreciation	4,547	695	1,537	6,779	-
Moving Allowance	2,000	-	-	2,000	-
Total Administrative Expenses	319,768	104,077	52,457	476,302	-
Program Services:					
Moving Grants	-	-	-	-	50,000
Dues and Subscriptions	9,777	6,000	51	15,828	-
Travel/Vehicle	5,012	9,853	-	14,865	-
Promotion/Marketing	8,321	-	1,251	9,572	-
Workforce Development	4,443	-	4,488	8,931	-
Postage and Printing	4,548	2,611	145	7,304	-
Meetings and Conferences	4,569	755	99	5,423	-
Website Expense	3,562	24	-	3,586	-
Meals	-	2,861	-	2,861	-
Software Renewal	1,000	-	-	1,000	-
Total Program Expenses	41,232	22,104	6,034	69,370	50,000
Total Expenses	361,000	126,181	58,491	545,672	50,000
Support:					
Marketing and Promotion	-	-	-	-	147,281
Workforce Development	-	-	-	-	68,192
Property Taxes	-	-	-	-	67,511
Interest Expense	-	-	-	-	44,800
Depreciation	-	-	-	-	28,517
Legal Fees	-	-	-	-	20,864
Property Maintenance	-	-	-	-	5,699
Insurance	-	-	-	-	4,530
Amortization	-	-	-	-	1,280
Supplies	-	-	-	-	29
Total Support	-	-	-	-	388,703
Increase (Decrease) in Net Assets	(2,475)	(26,867)	3,296	(26,046)	243,226
Net Assets, Beginning of the Year	44,838	9,250	20,664	74,752	3,937,558
Net Assets, End of Year	\$ 42,363	\$ (17,617)	\$ 23,960	\$ 48,706	\$ 4,180,784

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION

**Combining Statement of Activities
For the Year Ended September 30, 2023**

	General W/O Rest.	DHDA W/O Rest.	Workforce Develop. W/O Rest.	Total W/O Rest.	Economic Development Restricted	General Restricted
Revenues:						
City and County Support	\$ 177,000	\$ -	\$ -	\$ 177,000	\$ -	\$ -
Contributions	-	101,497	50,390	151,887	-	-
Grants	1,000	-	-	1,000	100,000	50,000
Building Lease Income	-	-	-	-	112,390	-
Gain on Sale of Land	-	-	-	-	91,958	-
Dues	43,933	-	-	43,933	-	-
Investment Income	-	-	-	-	24,669	-
Miscellaneous	2,129	-	-	2,129	(2,270)	-
Interest Income	467	72	-	539	-	-
Total Revenues	224,529	101,569	50,390	376,488	326,747	50,000
Net Assets Released From Restrictions:						
Satisfaction of Purpose Restriction	28,737	-	-	28,737	(28,737)	-
Expenses:						
Administrative:						
Salaries	192,913	69,315	37,972	300,200	-	-
Payroll Taxes	14,684	4,670	3,137	22,491	-	-
Professional Fees	15,428	10	-	15,438	-	-
Health Insurance	4,567	8,928	79	13,574	-	-
Telephone	5,529	3,767	2,947	12,243	-	-
Supplies	7,095	2,794	943	10,832	-	-
Rent	7,200	1,800	1,800	10,800	-	-
Retirement	5,433	1,742	-	7,175	-	-
Depreciation	4,709	482	1,033	6,224	-	-
Training	440	3,264	283	3,987	-	-
Repairs and Maintenance	3,834	-	-	3,834	-	-
Total Administrative Expenses	261,832	96,772	48,194	406,798	-	-
Program Services:						
Promotion/Marketing	7,656	-	12,436	20,092	-	-
Travel/Vehicle	1,751	6,682	1,832	10,265	-	-
Dues and Subscriptions	3,705	2,000	-	5,705	-	-
Postage and Printing	2,659	2,896	105	5,660	-	-
Meeting Expense	3,828	108	525	4,461	-	-
Meals	-	3,423	-	3,423	-	-
Workforce Development	517	-	1,396	1,913	-	-
Website Expense	1,662	50	43	1,755	-	-
Software Renewal	992	-	-	992	-	-
Beyond Idea Grants	-	-	-	-	21,930	-
Total Program Expenses	22,770	15,159	16,337	54,266	21,930	-
Total Expenses	284,602	111,931	64,531	461,064	21,930	-
Support:						
Depreciation	-	-	-	-	67,911	-
Property Taxes	-	-	-	-	43,278	-
Professional Fees	-	-	-	-	40,593	-
Interest Expense	-	-	-	-	40,019	-
Donation	-	-	-	-	40,000	-
Workforce Development	-	-	-	-	38,336	-
Property Maintenance	-	-	-	-	17,533	-
Insurance	-	-	-	-	14,234	-
Marketing and Promotion	-	-	-	-	3,329	-
Amortization	-	-	-	-	2,486	-
Utilities	-	-	-	-	2,062	-
Supplies	-	-	-	-	75	-
Total Support	-	-	-	-	309,856	-
Increase (Decrease) in Net Assets	(31,336)	(10,362)	(14,141)	(55,839)	(33,776)	50,000
Net Assets, Beginning of the Year	76,174	19,612	34,805	130,591	3,921,334	-
Net Assets, End of Year	\$ 44,838	\$ 9,250	\$ 20,664	\$ 74,752	\$ 3,887,558	\$ 50,000

See accompanying notes and independent accountant's review report

**Dakota Heartland Development Association
2025-2026 PROPOSED ADMINISTRATIVE BUDGET**

	2025-2026
REVENUE	Proposed
Income-Banks	6,500
Income-Utility Companies	6,000
Income-Health Care	12,500
Income-Communities	56,919
Income-City of Mitchell	25,000
Income-Agri-Business	3,500
Income-Professional	2,000
Income-Interest	40
Total Revenue	\$ 112,459
EXPENSES	
PERSONNEL EXPENSES	
Salaries & Wages	69,525
Retirement	2,086
Payroll Tax Expense	5,497
Insurance	13,708
Total Personnel Expenses	\$ 90,816
COMMUNICATIONS EXPENSE	
Annual and Board Meetings	-
Meals	2,500
Memberships & Subscriptions	6,000
Postage/Printing/Newsletter	1,000
Telephone Services	3,000
Travel & Auto	5,000
Website Expenses	25
Workshops & Conferences	-
Professional Development	300
Total Communications Expense	\$ 17,825
ADMINISTRATIVE EXPENSES	
Property and Equipment	-
Maintenance/Repairs	-
Professional Services	-
Rent	1,800
Supplies/Materials	1,000
Depreciation	482
Total Administrative Expenses	\$ 3,282
TOTAL EXPENSES	\$ 111,923
NET REVENUES (EXPENSES)	\$ 536



Background

***Vision:** Established in the Fall of 2007 the association was established to:*

- Offer professional, comprehensive economic development assistance to communities in the region. This assistance will be crafted to meet the individual needs of member communities while facilitating the potential larger opportunities available to the region.

***Purpose:** Working with member communities and the region, we strive to provide:*

- 1. Goal Setting/Planning**
- 2. Business Retention/Expansion**
- 3. Business Recruitment**
- 4. New Business Development**

Funding

*Started with three-year seed capital grant from **Avera Health**, funding is provided by member communities and community partners.*

- Member communities provide an initial \$10 per capita plus 3% annual increase to belong to the association.
- 2024-25 Assn. budget is \$110,677.00
- Other funding sources* include:
 - Banks
 - Utilities
 - Health Care
 - Agri-Business
 - Railroads
 - Others

**An identified future list of communities and funding sources is listed on the reverse side.*

CURRENT COMMUNITY INVESTORS

- ✓ **Parkston**
- ✓ **Corsica**
- ✓ ✓ **White Lake**
- ✓ ✓ **Armour**
- ✓ **Tripp**

Current Board Members

President – Mike Maxwell, Parkston

V. President – Charlie Christensen, White Lake

Sec./Treasurer – Jamie Rexwinkel, Corsica

Member – Caleb Finck, Tripp

Member – Otto Fousek, Armour

Member – Mike Lauritsen, Mitchell Area Dev.

Ex-Officio – Lori Cowman, District III

5. Business Development

Current 2024-25 Funding Sources

SOURCE	Committed
<i>Communities</i>	\$ 53,295
<i>City of Mitchell</i>	\$ 25,000
<i>Banks</i>	\$ 6,500
<i>Utilities</i>	\$ 6,500
<i>Health Care</i>	\$ 12,500
<i>Agri-Business</i>	\$ 7,000
<i>Others</i>	\$
TOTAL	\$ 110,795

Communities – Projected 2024-25:

Community	Population
Parkston	1,674
Corsica	644
White Lake	405
Armour	699
Tripp	632
Subtotal	4,054
Mitchell	Proposed
Prospects	
Plankinton	707
Woonsocket	631
Mt. Vernon	462
Alexandria	615
Salem	1,347

Community Partners:

BANKS

- ☐ Farmers State Bank
- ☐ First Dakota
- ☐ Farmers & Merchants
- ☐ BankWest

UTILITIES

- ☐ Northwestern Energy
- ☐ Santel

- ☐ Douglas Co. REA

HEALTH CARE

- ☐ Avera St. Benedict
- ☐ Avera Queen of Peace

AG PROCESSING

- ☐ Dakota Plains Grain
- ☐ POET - Mitchell
- ☐ C&B Enterprises.

Recent Accomplishments

Parkston Area Development Corp.

Parkston Business Park/Multi-Family Development

- Two Business Expansions projected in 2025.
- Four duplexes built since early 2022 w/ at least one new duplex and new business condos are projected to be completed by 1st Qtr. 2025.

New 40-acre Business Park Proposed for Future

- Working with Kaylor Agri-Services and several other businesses to accommodate business growth. Infrastructure funding of a new \$6M secured thru use of low-interest financing and Tax Increment Financing. Fall start for Project

Corsica Development Corp.

Continued Offering Governor's Homes to Community

- Utilizing the SD Housing's programs, we have been developing two single-family housing units in Corsica for qualified buyers each year. Ten Gov's Homes in last 5 years.

New 24 acre Business Park Completed Summer '25

- Dev. Corp. in conjunction with a \$500,000 grant from GOED built a 11-lot Business Park at a cost of over \$2.5 million.
- Working with at least three businesses on new buildings potentially for our new park projected in 2025.

White Lake Development Corp.

Building a New Workforce Housing Unit

- Working with the local school district and nursing home to build a new three-unit, 2 bed, 1 bath workforce housing facility.
- The \$650,000+ project will allow staff from the School, nursing home and Avera clinic to live in White Lake.

Armour Community Development Corp.

New Housing Offered thru various initiatives

- Affordable workforce housing, single-family Governor's home and a new 37-lot housing subdivision being developed using major funding from SD Housing.

Tripp Development Corp.

Commercial and Housing Development

- Focusing on commercial and housing development, Tripp Dev. sold a Main St. Building, purchase and cleanup dilapidated housing lots for redevelopment and built a new two-bedroom home for \$250,000.

APPLICATION FOR 2026 CITY FUNDS (BUDGET SUBSIDIES)

National Exchange Club of Mitchell

Proposal Requirements:

1. Completed Funding Application – Included
2. Most Recent Audit – The National Exchange Club of Mitchell is not required to have an audit. Therefore, we are including our most recently filed 990 (6/30/2024).
3. Most recent budget – The National Exchange Club of Mitchell does not have a budget. However, in place of that, we are including how much money we raise for the Fireworks show compared to how much it costs the Exchange Club from 2021 through 2024 (2025 is not included since we haven't finalized billing yet). These numbers are included in the application. For 2026, the Fireworks company that we work with told us to expect a \$6,000 increase in cost due to tariffs.
4. List of Current members of Board of Directors – Included.
5. Most recent financial statements (note, this wasn't a 'proposal requirement' – but under the certification line, it was included. Therefore, we are including it).

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Exchange Club of Mitchell, SD

Address: PO Box 811, Mitchell, SD 57301

Telephone: 605-996-7717 (Aaron Moller's (Treasurer) work phone)

Contact (individual responsible for the project):

Name: Aaron Moller

Title: Treasurer

Address: 1820 N Sanborn Blvd, PO Box 249, Mitchell, SD 57301 (work address – ELO CPAs & Advisors)

Telephone: 605-996-7717 (Aaron Moller's work phone)

Email: aaron@elocpa.com

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other [Click or tap here to enter text.](#)

Amount Requested: \$ 13,000

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

100% of the subsidy will be used for the 2026 fireworks show. Over the last four years, the annual fireworks show had an average annual cost of approximately \$17,700. We were told by the fireworks company that it is going up an additional \$6K for 2026 (due to tariffs). Because of that, we are requesting an additional \$3,000 more than what we usually do (we have requested \$10,000 since 2015). For 2025, we are still waiting on final costs and donations, so do not have accurate numbers related to that year, yet. We feel that that additional \$3,000 from the City will help cover the additional \$6K in increases.

	2024	2023	2022	2021
Corporate Sponsorships	7,335.05	5,335.05	8,201.50	7,400.00
City of Mitchell	10,000.00	10,000.00	10,000.00	7,500.00
Fireworks Expense	(17,800.00)	(17,550.00)	(17,500.00)	(15,230.10)
Net	(464.95)	(2,214.95)	701.50	(330.10)

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

None will be used toward advertising. The Exchange Club uses their own funds to pay for newspaper ads thanking the City of Mitchell, all of the corporate sponsors, and the radio station for their donations.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

None will be used for wages.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

The goal of the fireworks show is to allow the community to enjoy a fireworks show that is free of charge. It is heard over and over again that there aren't enough activities for families to do. The fireworks show specifically helps address this problem. It is tough to have measurable performance standards because attendance/admission isn't taken. Driving around the west side of the Lake is the best way to see how these goals are being met. There are vehicles parked along the road all along the west side of the Lake. In addition, many people can watch the show from their house. That includes Mitchell residents and even some residents that are outside of City limits.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

The Exchange has received subsidies in the prior years for the Fireworks Show. We have received \$10,000 every year since 2015 (with 2021 being an exception (received \$7,500) because of COVID). Our goal is always to have a fireworks show that the community enjoys. Again, it is tough to have performance measures since we don't charge

admission or take attendance. We view the performance measures based on what we hear from the public and how many people are lined up around the Lake to watch the show. Vehicles are lined up at least an hour before the show every year. We hear great things about the fireworks show and there are always a lot of people around the Lake during the Fireworks shows.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

This will create a community event that families can enjoy. We will measure the benefit to the public based on word of mouth and how many vehicles/people are lined up around the Lake.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

We did receive a \$10,000 subsidy last year. It was used entirely to pay for the fireworks show which was \$17,900. The goal of the subsidy was to provide a free fireworks show for the Mitchell community. Again, specific measurements are difficult to quantify. We measure the success of the fireworks show based on word of mouth and how many people are lined up along the Lake to watch the show. We accomplished that goal as we heard nothing but positive things about the show. The west side of the Lake was lined with cars.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

We are not aware of any private enterprise that is trying to put on a fireworks show for the community of Mitchell.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

The \$13,000 subsidy would represent a little over 6.6% (\$13,000/\$195,692.17) of our total income (7/1/24 through 6/30/25). Below is our total gross income from 7/1/24 through 6/30/25. We are expecting gross income to be down dramatically next year (7/1/25 through 6/30/26) because Mitchell does not have the State Amateur baseball tournament in August of 2025. The Exchange Club provides concessions for that tournament when it is in Mitchell.

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
District Awards	75.00
Grill Lease	300.00
Membership Dues	10,317.00
Service Projects	179,963.89
Donations	5,036.28
Total Income	195,692.17

7. Please list all sources of private investment or contributions aside from your subsidy request.

For the Fireworks show, the Exchange Club does send out a mailing to Mitchell businesses asking for sponsorships. Below is what was received from in 'Corporate Sponsorships' for the last 4 years (2025 is excluded as we are still waiting for payment on some sponsors).

	2024	2023	2022	2021
Corporate Sponsorships	7,335.05	5,335.05	8,201.50	7,400.00
City of Mitchell	10,000.00	10,000.00	10,000.00	7,500.00
Fireworks Expense	(17,800.00)	(17,550.00)	(17,500.00)	(15,230.10)
Net	(464.95)	(2,214.95)	701.50	(330.10)

8. Do you receive any federal funding. If so, how much is received and from what source?

No

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Aaron Moller

Title: Treasurer

☒ By checking this box, I acknowledge my agreement to the above certification.

☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.

☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.

☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.

☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.

☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 7/24/2025

Form **990-EZ**Department of the Treasury
Internal Revenue Service

Short Form

Return of Organization Exempt From Income Tax

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

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

Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No. 1545-0047

2023**Open to Public
Inspection****A** For the 2023 calendar year, or tax year beginning **07/01/23**, and ending **06/30/24**

B Check if applicable:		C Name of organization		D Employer identification number
☐ Address change		NATIONAL EXCHANGE CLUB OF MITCHELL		23-7019555
☐ Name change				E Telephone number
☐ Initial return		Number and street (or P.O. box if mail is not delivered to street address)		605-996-6946
☐ Final return/terminated		PO BOX 811		F Group Exemption Number
☐ Amended return		Room/suite		
☐ Application pending		City or town, state or province, country, and ZIP or foreign postal code		
		MITCHELL SD 57301		
G Accounting Method: ☒ Cash ☐ Accrual Other (specify) _____				H Check ☐ if the organization is not required to attach Schedule B (Form 990).
I Website: N/A				
J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c) (4) (insert no.) ☐ 4947(a)(1) or ☐ 527				

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other _____
L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets (Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 174,813

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1 Contributions, gifts, grants, and similar amounts received	1	16,835
	2 Program service revenue including government fees and contracts	2	
	3 Membership dues and assessments	3	8,978
	4 Investment income	4	3,955
	5a Gross amount from sale of assets other than inventory	5a	
	b Less: cost or other basis and sales expenses	5b	
	c Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	
	6 Gaming and fundraising events:		
	a Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	
	b Gross income from fundraising events (not including \$ 16,835 of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	144,964
c Less: direct expenses from gaming and fundraising events	6c	108,445	
d Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	36,519	
7a Gross sales of inventory, less returns and allowances	7a		
b Less: cost of goods sold	7b		
c Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c		
8 Other revenue (describe in Schedule O)	8	81	
9 Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	66,368	
Expenses	10 Grants and similar amounts paid (list in Schedule O)	10	31,361
	11 Benefits paid to or for members	11	
	12 Salaries, other compensation, and employee benefits	12	
	13 Professional fees and other payments to independent contractors	13	266
	14 Occupancy, rent, utilities, and maintenance	14	
	15 Printing, publications, postage, and shipping	15	
	16 Other expenses (describe in Schedule O)	16	24,874
	17 Total expenses. Add lines 10 through 16	17	56,501
Net Assets	18 Excess or (deficit) for the year (subtract line 17 from line 9)	18	9,867
	19 Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	125,027
	20 Other changes in net assets or fund balances (explain in Schedule O)	20	
	21 Net assets or fund balances at end of year. Combine lines 18 through 20	21	134,894

For Paperwork Reduction Act Notice, see the separate instructions.

Form **990-EZ** (2023)

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

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



	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	124,428	22	133,918
23 Land and buildings	0	23	
24 Other assets (describe in Schedule O)	648	24	976
25 Total assets	125,076	25	134,894
26 Total liabilities (describe in Schedule O)	49	26	0
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	125,027	27	134,894

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

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



What is the organization's primary exempt purpose?

COMMUNITY SERVICE

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

Expenses

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

28 DONATIONS TO VARIOUS COMMUNITY ORGANIZATIONS, ACTIVITIES AND INDIVIDUALS

(Grants \$ 31,361) If this amount includes foreign grants, check here	☐	28a	31,361
29			
(Grants \$) If this amount includes foreign grants, check here	☐	29a	
30			
(Grants \$) If this amount includes foreign grants, check here	☐	30a	
31 Other program services (describe in Schedule O)			
(Grants \$) If this amount includes foreign grants, check here	☐	31a	
32 Total program service expenses (add lines 28a through 31a)		32	31,361

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated — see the instructions for Part IV)

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



(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
PAT SOUKUP PRESIDENT	6.00	0	0	0
JOLEEN BUCHHOLZ VICE PRESIDENT	2.00	0	0	0
DAN REW PRESIDENT-ELECT	2.00	0	0	0
BONNIE SCOTT SECRETARY	2.00	0	0	0
AARON MOLLER TREASURER	2.00	0	0	0
KEVIN BRUSCHER PAST PRESIDENT	2.00	0	0	0
DENNIS NATH DIRECTOR	2.00	0	0	0
BRIAN LOKEN DIRECTOR	2.00	0	0	0
TERRY ASLESEN DIRECTOR	2.00	0	0	0
COLE MORGAN DIRECTOR	2.00	0	0	0
CADE SCHMIT DIRECTOR	2.00	0	0	0
GEORGIA HOLT DIRECTOR	2.00	0	0	0

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O		
c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions 37a		
b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
b If "Yes," complete Schedule L, Part II, and enter the total amount involved 38b		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9 39a		
b Gross receipts, included on line 9, for public use of club facilities 39b		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 _____; section 4912 _____; section 4955 _____		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T		X
41 List the states with which a copy of this return is filed NONE		
42a The organization's books are in care of AARON MOLLER Telephone no. 605-996-6946		
LOCAL DELIVERY		
Located at MITCHELL SD ZIP + 4 57301		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
If "Yes," enter the name of the foreign country _____		
See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
c At any time during the calendar year, did the organization maintain an office outside the United States?		X
If "Yes," enter the name of the foreign country _____		
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 — Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year 43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ		X
c Did the organization receive any payments for indoor tanning services during the year?		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions		X

	Yes	No
46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46	X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

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

	Yes	No
47 Did the organization engage in lobbying activities or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	47	
48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48	
49a Did the organization make any transfers to an exempt non-charitable related organization?	49a	
b If "Yes," was the related organization a section 527 organization?	49b	

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC) 1099-NEC	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation

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

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A

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

Sign Here	Signature of officer PAT SOUKUP		Date PRESIDENT		
	Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name AARON M. MOLLER, CPA	Preparer's signature AARON M. MOLLER, CPA	Date 01/16/25	Check ☐ if self-employed	PTIN
	Firm's name ELO PROF LLC			Firm's EIN	
	Firm's address PO BOX 249 MITCHELL, SD 57301			Phone no. 605-996-7717	

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

Schedule B (Form 990) Department of the Treasury Internal Revenue Service	Schedule of Contributors Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047 2023
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Name of the organization	Employer identification number
NATIONAL EXCHANGE CLUB OF MITCHELL	23-7019555

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	☒ 501(c)(4) (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

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% 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).

Part IContributors (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	N/A	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
			Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

SCHEDULE G
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Employer identification number

23-7019555

NATIONAL EXCHANGE CLUB OF MITCHELL

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a ☐ Mail solicitations

b ☐ Internet and email solicitations

c ☐ Phone solicitations

d ☐ In-person solicitations
- e ☐ Solicitation of non-government grants

f ☐ Solicitation of government grants

g ☐ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II

Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		BASEBALL PLAYOFF (event type)	FIREWORKS (event type)	2 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	122,368	16,835	15,074	154,277
	2 Less: Contributions		16,835		16,835
	3 Gross income (line 1 minus line 2)	122,368		15,074	137,442
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	81,670	17,550	7,418	106,638
	10 Direct expense summary. Add lines 4 through 9 in column (d)				106,638
	11 Net income summary. Subtract line 10 from line 3, column (d)				30,804

Part III

Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes % ☐ No	☐ Yes % ☐ No	☐ Yes % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

- 9 Enter the state(s) in which the organization conducts gaming activities:
- a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No
- b If "No," explain:
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No
- b If "Yes," explain:

- | | | | | | |
|-----------|--|--------------------------|-----|--------------------------|----|
| 11 | Does the organization conduct gaming activities with nonmembers? | ☐ | Yes | ☐ | No |
| 12 | Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? | ☐ | Yes | ☐ | No |
| 13 | Indicate the percentage of gaming activity conducted in: | | | | |
| a | The organization's facility | 13a | | | % |
| b | An outside facility | 13b | | | % |
| 14 | Enter the name and address of the person who prepares the organization's gaming/special events books and records: | | | | |

Name

Address

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b** If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____
- c** If "Yes," enter name and address of the third party: _____

Name _____

Address

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:
- a** Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b** Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$

Part IV	Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.
----------------	--

SCHEDULE O (Form 990)	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
		2023
		Open to Public Inspection
Department of the Treasury Internal Revenue Service		
Name of the organization	Employer identification number	
NATIONAL EXCHANGE CLUB OF MITCHELL	23-7019555	

FORM 990-EZ, PART I, LINE 8 - OTHER REVENUE

DESCRIPTION	AMOUNT
SALES TAX ALLOWANCE	\$ 81
TOTAL	\$ 81

FORM 990-EZ, PART I, LINE 10 - GRANTS/SIMILAR AMTS PAID TO ORGANIZATIONS

NAME: MITCHELL PARK & REC

ADDRESS: LOCAL

MITCHELL, SD 57301

CASH CONTRIBUTION: 5,550

NAME: EXCHANGE SCHOLARSHIPS

ADDRESS: LOCAL

MITCHELL, SD 57301

CASH CONTRIBUTION: 10,500

FORM 990-EZ, PART I, LINE 16 - OTHER EXPENSES

DESCRIPTION	AMOUNT
EXPENSES	
INSURANCE	\$ 4,278
DUES	\$ 8,796
AWARDS	\$ 550
ADVERTISING AND PROMOTION	\$ 245
PRINTING AND PUBLICATION	\$ 1,491
SUPPLIES	\$ 1,616

Name of the organization	Employer identification number
NATIONAL EXCHANGE CLUB OF MITCHELL	23-7019555

POSTAGE	\$	458
BANQUET	\$	2,105
LICENSES & PERMITS	\$	84
ALL SERVICE CLUB	\$	180
DISTRICT CONVENTION	\$	1,675
SPECIAL EVENTS	\$	398
TRAVEL & ENTERTAINMENT	\$	2,335
OTHER	\$	663
TOTAL	\$	24,874

FORM 990-EZ, PART II, LINE 24 - OTHER ASSETS

DESCRIPTION	BEG. OF YEAR	END OF YEAR
INVENTORIES FOR SALE OR USE	\$ 0	\$ 500
EQUIPMENT	\$ 18,542	\$ 18,542
LESS ACCUMULATED DEPRECIATION	\$ 17,894	\$ 18,066
TOTAL	\$ 648	\$ 976

FORM 990-EZ, PART II, LINE 26 - OTHER LIABILITIES

DESCRIPTION	BEG. OF YEAR	END OF YEAR
ACCOUNTS PAYABLE AND ACCRUED EXPENSES	\$ 49	\$ 0

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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
2023
Attachment Sequence No. **179**

NATIONAL EXCHANGE CLUB OF MITCHELL

Identifying number
23-7019555

Business or activity to which this form relates
WISH N SPIN

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	1,160,000
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	2,890,000
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 2022 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 2024. 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	172

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 2023	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		

Section B—Assets Placed in Service During 2023 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2023 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	172
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	

The National Exchange Club of Mitchell, SD

Updated Board Listing

7/24/2025

1. Dan Rew – President
2. Cade Schmitt – President-Elect
3. Pat Soukup – Past President
4. Aaron Moller – Treasurer
5. Bonnie Scott – Secretary
6. Joleen Buchholz
7. Terry Aslesen
8. Brian Loken
9. Cole Morgan
10. Dennis Nath
11. Georgia Holt

Exchange Club of Mitchell
Balance Sheet
As of June 30, 2025

	<u>Jun 30, 25</u>
ASSETS	
Current Assets	
Checking/Savings	
CorTrust Checking	42,617.70
CDs	<u>119,708.03</u>
Total Checking/Savings	162,325.73
Other Current Assets	<u>388.00</u>
Total Current Assets	162,713.73
Fixed Assets	
Equipment	<u>303.01</u>
Total Fixed Assets	303.01
TOTAL ASSETS	<u>163,016.74</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	<u>1,646.95</u>
Total Current Liabilities	<u>1,646.95</u>
Total Liabilities	1,646.95
Equity	<u>161,369.79</u>
TOTAL LIABILITIES & EQUITY	<u>163,016.74</u>

Exchange Club of Mitchell
Profit & Loss
July 2024 through June 2025

	<u>TOTAL</u>
Ordinary Income/Expense	
Income	
District Awards	75.00
Grill Lease	300.00
Membership Dues	10,317.00
Service Projects	179,963.89
Donations	5,036.28
Total Income	195,692.17
Cost of Goods Sold	96,423.37
Gross Profit	99,268.80
Expense	77,015.82
Net Ordinary Income	22,252.98
Other Income/Expense	
Other Income	4,221.44
Net Other Income	4,221.44
Net Income	<u>26,474.42</u>

Letter to the City of Mitchell, SD:

Horsemen's Sports Incorporated (HSI) Board Members

Notification of Board Composition

To Whom It May Concern,

On behalf of Horsemen's Sports Incorporated (HSI) Roping Club, I am writing to formally outline the current composition of our Board of Directors, as requested.

Please find below the names and positions of our five board members:

- President: Brandon Neugebauer
- Vice President: Kris Royalty
- Secretary: Keedy Suek
- Treasurer: Wade Musick
- Board Member at Large: Troy Hart

Should you require any further information or supporting documentation regarding our board membership, please do not hesitate to reach out. We appreciate your attention to this matter and look forward to continued collaboration with the City of Mitchell in promoting quality equestrian and roping activities in our community.

Sincerely,

Brandon Neugebauer

HSI President

Horsemen's Sports Incorporated

Phone: 605-770-7713

Email: neug.brandon@outlook.com

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: HORSEMEN'S SPORTS INC

Address 4211 North Main St PO BOX 1396. Mitchell, SD 57301

Telephone: 605-770-7713 605-999-9233

Contact (individual responsible for the project):

Name Brandon Neugebauer

Title: President

Address: 25747 408th Ave., Mitchell, SD 57301

Telephone: 605-770-7713

Email neug.brandon@outlook.com

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other Click or tap here to enter text.

Amount Requested: \$ 118,979

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?
To improve the Horseman's Sports Arena to host multiple rodeos to their entirety.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

No dollars will be used for advertisement.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

No dollars will be spent on wages. This is purely volunteer work.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

If the funds are released, we will be able to host an entire rodeo in 2026. As of right now, we are limited on what events can be completed due to lack of bucking stock chutes, and use of a second arena for youth rodeos. With repairs made to the teachers we purchased we will be able to seat people comfortably and safely at the events held at the HSI arena.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

No previous subsidies have been provided.

3. **Measurement:** What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

The subsidy requested will bring in revenue to the city of Mitchell. Example: On August 22nd and 23rd this year, you will see 100+ pickups and trailers parked at the Horsemen's Sports Arena for the James River Youth Rodeo, also a non profit organization, These contestants and their families will stay in Mitchell, eat in Mitchell, fuel up in Mitchell, shop in Mitchell, and some will find their way down to the Corn Palace Festival to take part in those festivities as well. On August 31st, you'll see another loot of pickups and trailers headed to the Horsemen's Sports Arena for a big jackpot team roping, where saddles, and other prizes will be given away. Again, these cowboys and cowgirls will fuel up on their way in or out, stay in Mitchell, and eat in Mitchell. The community is always welcome to join from the bleachers to watch these talented cowboys and cowgirls participate in the state sport of SD, Rodeo. Adding these improvements to the Horsemen's Sports Arena will also bring in 4H Rodeos which will calculate more entry numbers than the James River Youth Rodeo, along with an amateur rodeo to be held in conjunction with the SDRA. All these improvements the Horsemen's Sports volunteers would like to make aligns with the city profiting from contestants and spectators to eat, stay, shop, and fuel up. This in turn should be the city's priority to share our beautiful city with these people in hopes they come back.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

No previous subsidies were received.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

No. The Horsemen's Sports Arena is the only place to host team roping's monthly, and youth rodeos annually.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

2024 INCOME = \$281,692 / \$118,979 = 43%

2024 PROFIT & LOSS ATTACHED

7. Please list all sources of private investment or contributions aside from your

Community individual contributions \$25,000 – 2024

8. Do you receive any federal funding. If so, how much is received and from what source?

No funding received

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Brandon Neugebauer

Title: President

☒ By checking this box, I acknowledge my agreement to the above certification.

☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.

☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.

☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.

☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.

☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: July 29 2025

4:37 PM

07/28/25

Accrual Basis

HORSEMEN'S SPORTS, INC

Profit & Loss Prev Year Comparison

January through December 2024

	Jan - Dec 24	Jan - Dec 23	\$ Change
Ordinary Income/Expense			
Income			
Direct Public Support			
Individ, Business Contributions	25,000.00	0.00	25,000.00
Total Direct Public Support	25,000.00	0.00	25,000.00
Program Income			
Roping Fees Guest Ropers	694.00	0.00	694.00
Jackpot Income	24,920.00	28,720.00	-3,800.00
Membership Dues	2,900.00	11,800.00	-8,900.00
Sponsorships	0.00	1,500.00	-1,500.00
Program Income - Other	2,000.00	0.00	2,000.00
Total Program Income	30,514.00	42,020.00	-11,506.00
Rent Income	0.00	10,323.05	-10,323.05
Cattle Operation			
Cattle Sales Income	21,160.00	14,784.00	6,376.00
Cost of Cattle Sold	-22,800.00	-21,000.00	-1,800.00
Total Cattle Operation	-1,640.00	-6,216.00	4,576.00
Total Income	53,874.00	46,127.05	7,746.95
Expense			
Advertising	0.00	0.00	0.00
Jackpot Prizes	7,006.41	6,341.00	665.41
Business Expenses			
Business Registration Fees	600.00	0.00	600.00
Business Expenses - Other	20.00	0.00	20.00
Total Business Expenses	620.00	0.00	620.00
Contract Services			
Accounting Fees	0.00	208.89	-208.89
Legal Fees	-500.00	147,308.39	-147,808.39
Total Contract Services	-500.00	147,517.28	-148,017.28
Facilities and Equipment			
Equip Rental and Maintenance	3,162.48	1,035.50	2,126.98
Rent, Parking, Utilities	1,694.39	1,085.23	609.16
Facilities and Equipment - Other	13,960.97	2,483.06	11,477.91
Total Facilities and Equipment	18,817.84	4,603.79	14,214.05
Feed for Roping Cattle	3,414.54	15,979.66	-12,565.12
Fuel	246.71	98.77	147.94
Interest Expense	0.00	497.67	-497.67
Operations			
Postage, Mailing Service	3.00	0.00	3.00
Printing and Copying	127.44	0.00	127.44
Supplies	413.81	245.13	168.68
Total Operations	544.25	245.13	299.12
Other Types of Expenses			
Insurance - Liability, D and O	1,160.23	985.68	174.55
Total Other Types of Expenses	1,160.23	985.68	174.55
Property Taxes	3,548.52	3,290.18	258.34
Total Expense	34,858.50	179,559.16	-144,700.66
Net Ordinary Income	19,015.50	-133,432.11	152,447.61
Other Income/Expense			
Other Income			
Gain on Land Sales	109,964.58	41,124.69	68,839.89

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07/28/25

Accrual Basis

HORSEMEN'S SPORTS, INC

Profit & Loss Prev Year Comparison

January through December 2024

	Jan - Dec 24	Jan - Dec 23	\$ Change
Shoot Out Income			
Mutton Busting Sponsorship	2,000.00	0.00	2,000.00
Sports Authority Grant	5,000.00	0.00	5,000.00
Ticket Sales	12,370.00	31,635.00	-19,265.00
Beer Sales	14,473.00	32,350.00	-17,877.00
Steak Sandwiches	0.00	10,958.00	-10,958.00
Pop Sales	0.00	3,172.75	-3,172.75
T-Shirt Sales	285.00	1,650.00	-1,365.00
Buckles	1,400.00	4,500.00	-3,100.00
Bull Fighters	1,500.00	1,000.00	500.00
Crows Nest	2,200.00	3,520.00	-1,320.00
Food Sales	0.00	492.74	-492.74
Outgate	1,500.00	1,500.00	0.00
Pickup Men	1,500.00	1,000.00	500.00
Signs	17,000.00	10,500.00	6,500.00
VIP Food Sponsors	10,000.00	2,000.00	8,000.00
VIP Tables	25,625.00	32,000.00	-6,375.00
Bucking Chutes	21,000.00	18,000.00	3,000.00
Cowboy Sponsorship	2,000.00	2,000.00	0.00
Total Shoot Out Income	117,853.00	156,278.49	-38,425.49
Total Other Income	227,817.58	197,403.18	30,414.40
Other Expense			
Shoot Out Expenses			
Bleacher Rental	8,100.00	0.00	8,100.00
Band	36,722.81	0.00	36,722.81
Event Producer	0.00	19,648.00	-19,648.00
Lodging	0.00	2,995.00	-2,995.00
Sales Tax Expense	2,350.44	6,912.50	-4,562.06
Legal Fees	0.00	796.50	-796.50
Steak Sandwiches	0.00	10,164.91	-10,164.91
Pop Expense	0.00	1,954.35	-1,954.35
Beer	10,426.52	21,727.87	-11,301.35
Food	3,786.23	0.00	3,786.23
Bucking Chutes Rent	0.00	1,000.00	-1,000.00
Announcer	6,400.00	4,000.00	2,400.00
Clown	3,600.00	3,000.00	600.00
Bronc Producer	6,150.00	11,400.00	-5,250.00
Bull Producer	5,550.00	8,850.00	-3,300.00
Pickup Man	3,200.00	3,000.00	200.00
Bull Fighters.	2,800.00	2,000.00	800.00
Judges	1,800.00	1,600.00	200.00
Payouts for Winners	23,500.00	28,000.00	-4,500.00
Start Up Cash	0.00	0.00	0.00
Shoot Out T-Shirts	0.00	1,330.00	-1,330.00
Shoot out Supplies	1,577.12	1,098.07	479.05
Advertising	2,050.00	2,050.94	-0.94
Equipment Rental	1,561.27	732.33	828.94
Insurance	1,180.76	1,283.44	-102.68
Security Public Safety	1,625.00	1,687.50	-62.50
Signs Made	1,281.83	1,223.42	58.41
Total Shoot Out Expenses	123,661.98	136,454.83	-12,792.85
Total Other Expense	123,661.98	136,454.83	-12,792.85
Net Other Income	104,155.60	60,948.35	43,207.25
Net Income	123,171.10	-72,483.76	195,654.86

HORSEMEN'S SPORTS, INC

Profit & Loss Prev Year Comparison

January through December 2024

	% Change
Ordinary Income/Expense	
Income	
Direct Public Support	
Individ, Business Contributions	100.0%
Total Direct Public Support	100.0%
Program Income	
Roping Fees Guest Ropers	100.0%
Jackpot Income	-13.2%
Membership Dues	-75.4%
Sponsorships	-100.0%
Program Income - Other	100.0%
Total Program Income	-27.4%
Rent Income	-100.0%
Cattle Operation	
Cattle Sales Income	43.1%
Cost of Cattle Sold	-8.6%
Total Cattle Operation	73.6%
Total Income	16.8%
Expense	
Advertising	0.0%
Jackpot Prizes	10.5%
Business Expenses	
Business Registration Fees	100.0%
Business Expenses - Other	100.0%
Total Business Expenses	100.0%
Contract Services	
Accounting Fees	-100.0%
Legal Fees	-100.3%
Total Contract Services	-100.3%
Facilities and Equipment	
Equip Rental and Maintenance	205.4%
Rent, Parking, Utilities	56.1%
Facilities and Equipment - Other	462.3%
Total Facilities and Equipment	308.8%
Feed for Roping Cattle	-78.6%
Fuel	149.8%
Interest Expense	-100.0%
Operations	
Postage, Mailing Service	100.0%
Printing and Copying	100.0%
Supplies	68.8%
Total Operations	122.0%
Other Types of Expenses	
Insurance - Liability, D and O	17.7%
Total Other Types of Expenses	17.7%
Property Taxes	7.9%
Total Expense	-80.6%
Net Ordinary Income	114.3%
Other Income/Expense	
Other Income	
Gain on Land Sales	167.4%

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07/28/25

Accrual Basis

HORSEMEN'S SPORTS, INC

Profit & Loss Prev Year Comparison

January through December 2024

	% Change
Shoot Out Income	
Mutton Busting Sponsorship	100.0%
Sports Authority Grant	100.0%
Ticket Sales	-60.9%
Beer Sales	-55.3%
Steak Sandwiches	-100.0%
Pop Sales	-100.0%
T-Shirt Sales	-82.7%
Buckles	-68.9%
Bull Fighters	50.0%
Crows Nest	-37.5%
Food Sales	-100.0%
Outgate	0.0%
Pickup Men	50.0%
Signs	61.9%
VIP Food Sponsors	400.0%
VIP Tables	-19.9%
Bucking Chutes	16.7%
Cowboy Sponsorship	0.0%
Total Shoot Out Income	-24.6%
Total Other Income	15.4%
Other Expense	
Shoot Out Expenses	
Bleacher Rental	100.0%
Band	100.0%
Event Producer	-100.0%
Lodging	-100.0%
Sales Tax Expense	-66.0%
Legal Fees	-100.0%
Steak Sandwiches	-100.0%
Pop Expense	-100.0%
Beer	-52.0%
Food	100.0%
Bucking Chutes Rent	-100.0%
Announcer	60.0%
Clown	20.0%
Bronc Producer	-46.1%
Bull Producer	-37.3%
Pickup Man	6.7%
Bull Fighters.	40.0%
Judges	12.5%
Payouts for Winners	-16.1%
Start Up Cash	0.0%
Shoot Out T-Shirts	-100.0%
Shoot out Supplies	43.6%
Advertising	-0.1%
Equipment Rental	113.2%
Insurance	-8.0%
Security Public Safety	-3.7%
Signs Made	4.8%
Total Shoot Out Expenses	-9.4%
Total Other Expense	-9.4%
Net Other Income	70.9%
Net Income	269.9%



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

HORSEMENS SPORTS INC
PO BOX 1396
MITCHELL, SD 57301

Date:
June 25, 2025
Employer ID number:
46-6031119
Person to contact:
Name: Sonserae Stallings
ID number: 4311013
Telephone: 877-829-5500
Accounting period ending:
December 31
Public charity status:
509(a)(2)
Form 990 / 990-EZ / 990-N required:
Yes
Effective date of exemption:
December 18, 2024
Contribution deductibility:
Yes
Addendum applies:
No
DLN:
26053755001724

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(3). Donors can deduct contributions they make to you under IRC Section 170. You're also qualified to receive tax deductible bequests, devises, transfers or gifts under Section 2055, 2106, or 2522. This letter could help resolve questions on your exempt status. Please keep it for your records.

Organizations exempt under IRC Section 501(c)(3) are further classified as either public charities or private foundations. We determined you're a public charity under the IRC Section listed at the top of this letter.

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements

HORSEMEN'S SPORTS, INC

Profit & Loss

January through December 2024

Jan - Dec 24

Ordinary Income/Expense

Income

Direct Public Support

Individ, Business Contributions 25,000.00

Total Direct Public Support 25,000.00

Program Income

Roping Fees Guest Ropers 694.00

Jackpot Income 24,920.00

Membership Dues 2,900.00

Program Income - Other 2,000.00

Total Program Income 30,514.00

Rent Income 0.00

Cattle Operation

Cattle Sales Income 21,160.00

Total Cattle Operation 21,160.00

Total Income 76,674.00

Expense

Jackpot Prizes 7,006.41

Business Expenses

Business Registration Fees 600.00

Business Expenses - Other 20.00

Total Business Expenses 620.00

Contract Services

Legal Fees -500.00

Total Contract Services -500.00

Facilities and Equipment

Equip Rental and Maintenance 3,162.48

Rent, Parking, Utilities 1,694.39

Facilities and Equipment - Other 13,960.97

Total Facilities and Equipment 18,817.84

Feed for Roping Cattle 3,414.54

Fuel 246.71

Operations

Postage, Mailing Service 3.00

Printing and Copying 127.44

Supplies 413.81

Total Operations 544.25

Other Types of Expenses

Insurance - Liability, D and O 1,160.23

Total Other Types of Expenses 1,160.23

Total Expense 31,309.98

Net Ordinary Income 45,364.02

Other Income/Expense

Other Income

Shoot Out Income

Mutton Busting Sponsorship 2,000.00

Sports Authority Grant 5,000.00

Ticket Sales 12,370.00

HORSEMEN'S SPORTS, INC

Profit & Loss

January through December 2024

	Jan - Dec 24
Beer Sales	14,473.00
T-Shirt Sales	285.00
Buckles	1,400.00
Bull Fighters	1,500.00
Crows Nest	2,200.00
Outgate	1,500.00
Pickup Men	1,500.00
Signs	17,000.00
VIP Food Sponsors	10,000.00
VIP Tables	25,625.00
Bucking Chutes	21,000.00
Cowboy Sponsorship	2,000.00
Total Shoot Out Income	117,853.00
Total Other Income	117,853.00
Other Expense	
Shoot Out Expenses	
Bleacher Rental	8,100.00
Band	36,722.81
Sales Tax Expense	2,350.44
Beer	10,426.52
Food	3,786.23
Announcer	6,400.00
Clown	3,600.00
Bronc Producer	6,150.00
Bull Producer	5,550.00
Pickup Man	3,200.00
Bull Fighters.	2,800.00
Judges	1,800.00
Payouts for Winners	23,500.00
Start Up Cash	0.00
Shoot out Supplies	1,577.12
Advertising	2,050.00
Equipment Rental	1,561.27
Insurance	1,180.76
Security Public Safety	1,625.00
Signs Made	1,281.83
Total Shoot Out Expenses	123,661.98
Total Other Expense	123,661.98
Net Other Income	-5,808.98
Net Income	39,555.04

HORSEMEN'S SPORTS, INC

Profit & Loss

January through December 2024

	Jan - Dec 24
Ordinary Income/Expense	
Income	
Direct Public Support	
Individ, Business Contributions	25,000.00
Total Direct Public Support	25,000.00
Program Income	
Roping Fees Guest Ropers	694.00
Jackpot Income	24,920.00
Membership Dues	2,900.00
Program Income - Other	2,000.00
Total Program Income	30,514.00
Rent Income	0.00
Cattle Operation	
Cattle Sales Income	21,160.00
Total Cattle Operation	21,160.00
Total Income	76,674.00
Expense	
Jackpot Prizes	7,006.41
Business Expenses	
Business Registration Fees	600.00
Business Expenses - Other	20.00
Total Business Expenses	620.00
Contract Services	
Legal Fees	-500.00
Total Contract Services	-500.00
Facilities and Equipment	
Equip Rental and Maintenance	3,162.48
Rent, Parking, Utilities	1,694.39
Facilities and Equipment - Other	13,960.97
Total Facilities and Equipment	18,817.84
Feed for Roping Cattle	3,414.54
Fuel	246.71
Operations	
Postage, Mailing Service	3.00
Printing and Copying	127.44
Supplies	413.81
Total Operations	544.25
Other Types of Expenses	
Insurance - Liability, D and O	1,160.23
Total Other Types of Expenses	1,160.23
Total Expense	31,309.98
Net Ordinary Income	45,364.02
Other Income/Expense	
Other Income	
Shoot Out Income	
Mutton Busting Sponsorship	2,000.00
Sports Authority Grant	5,000.00
Ticket Sales	12,370.00

HORSEMEN'S SPORTS, INC

Profit & Loss

January through December 2024

	Jan - Dec 24
Beer Sales	14,473.00
T-Shirt Sales	285.00
Buckles	1,400.00
Bull Fighters	1,500.00
Crows Nest	2,200.00
Outgate	1,500.00
Pickup Men	1,500.00
Signs	17,000.00
VIP Food Sponsors	10,000.00
VIP Tables	25,625.00
Bucking Chutes	21,000.00
Cowboy Sponsorship	2,000.00
Total Shoot Out Income	117,853.00
Total Other Income	117,853.00
Other Expense	
Shoot Out Expenses	
Bleacher Rental	8,100.00
Band	36,722.81
Sales Tax Expense	2,350.44
Beer	10,426.52
Food	3,786.23
Announcer	6,400.00
Clown	3,600.00
Bronc Producer	6,150.00
Bull Producer	5,550.00
Pickup Man	3,200.00
Bull Fighters.	2,800.00
Judges	1,800.00
Payouts for Winners	23,500.00
Start Up Cash	0.00
Shoot out Supplies	1,577.12
Advertising	2,050.00
Equipment Rental	1,561.27
Insurance	1,180.76
Security Public Safety	1,625.00
Signs Made	1,281.83
Total Shoot Out Expenses	123,661.98
Total Other Expense	123,661.98
Net Other Income	-5,808.98
Net Income	39,555.04

W-W Manufacturing Co., Inc. dba W-W Livestock Systems
8832 State Hwy. 54
Thomas, OK 73669
800-999-1214

Date 7-21-25	Sheldon Tobin Project			Salesman	Butch
Sold To:					05/14/25
Company	Horsemans Arena				
Address					
City, State & Zip	Mitchel, SD				
Contact					
Phone #	605-770-7564				
Fax #					
PART #	QTY	WEIGHT	DESCRIPTION	RETAIL	TOTAL
5333-100-spe	1		3L sec BC w fold catwalk & Track	\$ 25,599.00	\$ 25,599.00
5333-200-spe	1		3R sec BC w fold catwalk & Track	\$ 25,599.00	\$ 25,599.00
					\$ -
					\$ -
			RETAIL TOTAL		\$ 51,198.00
				Discount%	
			DISCOUNT % & DISCOUNT	35%	\$ 17,919.30
			DISCOUNTED SUBTOTAL		\$ 33,278.70
				Sales Tax %	
Customers claiming tax exemption must provide proof prior to sale. If sales tax applies, enter sales tax rate % at right.					\$ -
Freight rate may change at time of shipping (a value of \$0 or BLANK indicates a customer pick up "CPU", or a freight rate not yet quoted)					\$ 3,500.00
			TOTAL		\$ 36,778.70

W-W Manufacturing Co., Inc. dba W-W Livestock Systems
8832 State Hwy. 54
Thomas, OK 73669
800-999-1214

Date 7-21-25	Sheldon Tobin Project			Salesman	Butch
Sold To:					05/14/25
Company	Horsemans Arena				
Address					
City, State & Zip	Mitchel, SD				
Contact					
Phone #					
Fax #					
PART #	QTY	WEIGHT	DESCRIPTION	RETAIL	TOTAL
5344-510-000	2		510G5 RC Gate	\$ 1,159.00	\$ 2,318.00
3319-101-000	3	24	PMB Left	\$ 99.00	\$ 297.00
3319-102-000	1	24	PMB Right	\$ 99.00	\$ 99.00
3332-130-001	118	2	POST PAD OPTION	\$ 23.00	\$ 2,714.00
3332-135-000	236	1.5	POST PAD PIN OPTION	\$ 6.00	\$ 1,416.00
3313-000-spe	1	51	28" ACF CLASSIC	\$ 507.00	\$ 507.00
5310-100-000	3	488	ROPE CHUTE EXT	\$ 2,316.00	\$ 6,948.00
5310-000-025	1		Team Rope Chute	\$ 3,034.00	\$ 3,034.00
5310-101-000	1		Steer Strip Chute (Kirbys)	\$ 1,552.00	\$ 1,552.00
5310-106-000	1		90 Degree for Rope Chute	\$ 539.00	\$ 539.00
3341-604-000	1		6x4	\$ 241.00	\$ 241.00
3341-610-000	33	89	6X10	\$ 349.00	\$ 11,517.00
3341-612-000	77	102	6X12	\$ 384.00	\$ 29,568.00
5345-512-133	2		6X12 RC Gate Panel 133" OSM	\$ 370.00	\$ 740.00
5344-516-600	2		6X16-6 RC Panel Pin on End	\$ 787.00	\$ 1,574.00
3344-608-096	10	159	6X8 HPG 9'6"	\$ 900.00	\$ 9,000.00
3344-608-SPE	5		6X8 HPFrame Only 9'6"	\$ 425.00	\$ 2,125.00
3344-610-096	2	180	6X10 HPG 9'6"	\$ 939.00	\$ 1,878.00
3343-028-000	1	45	6XACF 28"	\$ 294.00	\$ 294.00
3343-128-000	1	74	6XACG 28"	\$ 433.00	\$ 433.00
8329-100-000	4	1	Pin to Pin adaptors	\$ 24.00	\$ 96.00
3332-310-300	18		Triple Sockets	\$ 19.00	\$ 342.00
3346-514-000	1		C6X14 CG	\$ 427.00	\$ 427.00
					\$ -
					\$ -
			RETAIL TOTAL		\$ 77,659.00
				Discount%	
			DISCOUNT % & DISCOUNT	35%	\$ 27,180.65
			DISCOUNTED SUBTOTAL		\$ 50,478.35
				Sales Tax %	
Customers claiming tax exemption must provide proof prior to sale. If sales tax applies, enter sales tax rate % at right.					\$ -

Freight rate may change at time of shipping (a value of \$0 or BLANK indicates a customer pick up "CPU", or a freight rate not yet quoted)					\$ 3,500.00
			TOTAL		\$ 53,978.35

Mitchell Area Development Corporation
601 North Main Street | Mitchell, SD 57301
Phone: 605.996.1140
MitchellISD.com



To: Mitchell City Council
From: Mitchell Area Development Corporation
Date: July 2nd, 2025
Subject: 2026 Funding Application for Mitchell Area Development Corporation

Mayor and Council,

On behalf of the Mitchell Area Development Corporation (MADC), I submit our 2026 subsidy request for your consideration.

MADC remains committed to advancing Mitchell's economic vitality through efforts in housing development, workforce growth, and business retention and expansion. These pillars are central to our mission and reflect the core challenges and opportunities facing our community today.

With continued support from the City of Mitchell, we are working to ensure that Mitchell remains a vibrant and competitive place to live and do business. From addressing housing shortages and workforce recruitment to strengthening relationships with local employers and identifying growth opportunities, our work is grounded in collaboration and long-term strategy.

The investments made through this subsidy allow us to build on progress, develop solutions, and respond to the evolving needs of the local economy.

We appreciate the City Council's partnership and continued support, and we look forward to working together to keep Mitchell moving forward.

Thanks,

A handwritten signature in black ink that reads "Mike Lauritsen". The signature is fluid and cursive, with the first name "Mike" being more prominent.

Mike Lauritsen
Chief Executive Officer
Mitchell Area Development Corporation

Outside expectations

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Mitchell Area Development Corporation

Address: 601 North Main, Mitchell, SD 57301

Telephone: 605-996-1140

Contact (individual responsible for the project):

Name: Mike Lauritsen

Title: CEO

Address: 601 North Main, Mitchell, SD 57301

Telephone: 605-996-1140

Email: mlauritsen@mitchellsd.com

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other Click or tap here to enter text.

Amount Requested: \$ 192,000

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

The requested subsidy will fund a coordinated set of initiatives that directly address Mitchell's most pressing economic challenges. Each effort is designed to produce public benefit, support citywide growth, and complement existing public and private sector investments.

Key areas of focus include:

Workforce Housing Development: Continued infrastructure buildout in the South Lake and Ridgeview on Foster subdivisions, creating residential lots that accommodate workforce expansion and help mitigate the region's housing shortage.

Workforce Recruitment & Retention: Expansion of the successful "Move to Mitchell" relocation incentive, now paired with a broader "Palace Perk Book" which is a free coupon book for new residents. The "Welcome to Your Palace" marketing campaign highlights Mitchell's unique quality-of-life assets to prospective workers outside the 57301 ZIP code.

Business Retention & Expansion (BRE): We conduct BRE visits to support existing businesses, identify growth opportunities, and proactively address workforce or infrastructure barriers. Additional support will aid the development of Mitchell's Industrial Park to attract new employers.

Childcare Access & Community Development: Administration of grants like the \$100,000 Beyond Idea Grant to expand local daycare capacity through collaborative public-private partnerships, addressing one of Mitchell's most significant workforce obstacles. We continue to work with the Mitchell School District and private daycare provider to address this issue.

Educational and Workforce Partnerships will also benefit directly from the subsidy. Our collaboration with Dakota Wesleyan University and Mitchell Technical College has created a pipeline between students and local employers. Through a summer internship scholarship program, we received nearly 20 student applications and successfully placed 13 interns at Mitchell-based businesses providing students with valuable hands-on experience while supporting employer needs.

In partnership with Dakota Wesleyan University's economics department, we produce an economic report twice a year. These student-led reports offer data-driven insights on key community metrics and are shared with local leaders. Additionally, we host twice-yearly Workforce Summits, bringing together business owners, educators, and community stakeholders to address labor market challenges. These summits emphasize the importance of building strong internal cultures to improve employee retention and make local organizations great places to work.

These educational and workforce development efforts ensure our talent pipeline is not only growing but also aligned with the evolving needs of Mitchell's employers—making the city a more attractive and sustainable place to live and work.

Overall, the public benefit of this subsidy lies in its multi-faceted approach to strengthening Mitchell's economic foundation—through housing, workforce attraction, business growth, childcare solutions, education, and community promotion.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

The MADC's marketing is for workforce recruitment and economic development. Of the subsidy funds received in 2025, 8% was allocated to this line item. Examples of how the funds are used includes promoting:

- Monthly Job fairs (walk in, drive through, and virtual) in partnership with the South Dakota Department of Labor and bi-annual Workforce Summits focusing on workforce retention by introducing tools like LEAN culture and AI to business leaders.
- Young Professionals group to connect and retain emerging workforce members;
- Comprehensive economic reports twice a year in partnership with Dakota Wesleyan University and the South Dakota Secretary of State's Office, analyzing local trends and consistently generating strong earned media coverage.
- Community Concierge Program which provides help employers recruit new talent, VIP community tours for prospective hires, and holds social events and dinners for newcomers to help build connections and help them integrate into the community.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

A portion of the subsidy supports staff time directly tied to economic and workforce development efforts.

Positions Supported:

Chief Executive Officer (Mike Lauritsen)

60%, Oversees economic development strategy, BRE visits, investor relations, city and county partnerships, site selection, and housing development initiatives.

Vice President (Geri Beck)

70%, Assists with economic development, grant management, and housing development

Chief Financial Officer (Kimberly Lofgren)

25%, Manages the financials of the MADC, the Chamber of Commerce, MMS&B, and MAHI.

Director of Operations (Laurie Cooper)

70%, Assists with economic development, business recruitment and expansion, and retail recruitment

Community Concierge (Doreen Nelson)

50%, Engages, builds connections, and helps integrate newcomers and interns; provides VIP tours, holds monthly social events for newcomers

Coordinator for Workforce and Community Engagement (Barak Minor)

50%, Assists with job fairs, workforce summits, workforce development, home repairs, and leads the young professionals group.

2. Goals: Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

In the next year, several measurable goals will be pursued using funds from the requested subsidy, with clear performance metrics established to track progress and ensure accountability. These goals align with Mitchell's broader workforce and economic development strategy and address critical needs such as resident recruitment, housing expansion, business retention, childcare access, and community marketing.

One primary objective is to attract new residents to Mitchell through targeted relocation initiatives, including the "Move to Mitchell" program and related marketing efforts. The key metric for this goal is the number of relocation incentives issued, with a target of bringing 30 or more new full-time residents from out-of-state to the community. Progress will be measured through program applications, incentive distribution records, and new resident tracking.

To support housing availability, the subsidy will aid in the development of new residential lots within the Ridgeview and South Lake projects. The goal is to develop or open at least 20 new lots, providing the capacity needed to accommodate workforce growth. Performance will be tracked through project development timelines, lot platting, and permitting records.

Another measurable goal is to expand business outreach by continuing and growing the Business Retention and Expansion (BRE) program. The target is to complete 30 or more annual BRE visits to local businesses. These visits will be documented, and outcomes including capital investment opportunities, job retention or creation, and employer feedback will be recorded and evaluated..

Finally, the subsidy will strengthen community marketing and promotion aimed at both business and resident recruitment. The goal is to achieve at least 250,000 ad impressions and from targeted digital campaigns. Performance will be tracked using analytics tools such as Google Ads, Meta Business Suite, and website traffic dashboards.

Together, these measurable goals ensure the subsidy produces tangible public benefits and supports Mitchell's long-term economic vitality.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

Goals: - In FY 2024, the primary goal supported by the previous subsidy was to recruit new full-time residents to Mitchell and assist local businesses through strategic economic development initiatives. This goal was met with strong performance across multiple key areas. A total of 29 relocation incentives were awarded, exceeding the initial goal of 25, and directly contributing to the influx of new full-time residents from outside the area. We also completed Business Retention and Expansion (BRE) visits with our largest employers, providing direct support to local employers through on-site consultations, problem-solving, and resource alignment. Additionally, tangible progress was made in addressing the community's housing needs with the initiation of infrastructure development for the South Lake housing project, laying the groundwork for new workforce housing capacity. Together, these outcomes demonstrate that the FY 2024 subsidy was effectively utilized to meet and exceed key workforce and economic development objectives. Develop or expand at least three daycare facilities within the next year. - Recruit and support the establishment of at least five new businesses in the industrial park by the end of 2031. - Conduct 30 business retention visits annually. Enhance public outreach through quarterly video updates and regular meetings with local media and political leaders. Performance Measures: Successful distribution and utilization of \$387,000 in home rehab grants. Increased attendance and participation in community events and workshops. Successful allocation and use of the \$100,000 Beyond Idea Grant for daycare initiatives. Measurable increase in out-of-state worker relocation to Mitchell, supported by tracking relocation incentive usage and new resident integration.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

The requested subsidy will generate meaningful outcomes that directly support the City of Mitchell's strategic priorities, including workforce growth, housing development, business retention, and improved access to childcare. By investing in these interconnected areas, the subsidy will help strengthen the local economy, attract new residents, support employers, and enhance quality of life for families across the community.

To ensure transparency and impact, the benefits to the public will be measured through a series of clearly defined performance indicators. Relocation incentives issued will be tracked through signed participation agreements. Housing development progress will be assessed by monitoring the number of newly developed and the issuance of building permits, particularly within the Ridgeview and South Lake housing projects.

Business engagement will be measured by the number of Business Retention and Expansion (BRE) visits, along with follow-up actions and outcomes such as job creation or capital investment. Lastly, digital outreach effectiveness will be evaluated through reporting from tools such as Google Analytics, ad performance dashboards, and video engagement metrics to determine the reach and impact of community marketing campaigns.

These metrics align with the City of Mitchell's long-term vision of economic sustainability, talent recruitment, housing availability, and BRE's, ensuring that the subsidy delivers both measurable value and broad public benefit.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

The primary goal established for the subsidy was to **recruit 25 new full-time residents, complete business retention and expansion visits, and advance housing development by preparing new lots for construction.**

Success was measured using several performance indicators. The number of **new residents** was tracked through signed relocation incentive, resulting in **29 residents being recruited**, surpassing the initial goal. **BRE efforts** which helped strengthen relationships and identify employer needs. For housing, progress was measured by tracking infrastructure development milestones, and **Phase I of the South Lake housing project was successfully completed**, making multiple lots available and ready for builders.

Based on these outcomes, the established goal was fully met. The combination of exceeding the target for new resident recruitment, completing all planned BRE visits, and reaching a major milestone in housing infrastructure demonstrates that the subsidy was effectively deployed and produced tangible, measurable benefits for the community.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

The Mitchell Area Development Corporation does not compete with private enterprise. Instead, we complement private sector growth by removing barriers to expansion—such as housing shortages, workforce gaps, and childcare availability. Our services are not offered by any for-profit business, and our success enables businesses to succeed, grow, and stay in Mitchell.

Our work is designed to create the conditions necessary for businesses to thrive in Mitchell. By facilitating workforce development, expanding housing capacity, improving childcare availability, and strengthening economic infrastructure, we help ensure that private enterprises have the resources and environment they need to succeed. The subsidy is essential to support these efforts because they deliver broad public benefits and economic impact that would not otherwise be met by the market.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

Total Organizational Budget: \$390,969

Requested Subsidy: \$192,000

Subsidy as Percent of Income: 49%

7. Please list all sources of private investment or contributions aside from your subsidy request.

In addition to the requested subsidy, the Mitchell Area Development Corporation receives support from a diverse range of private investments and contributions that help sustain and expand our programming. These sources include:

- **Mitchell Area Development Corporation Membership Dues**, which provide ongoing operational support from over 200 local businesses and organizations.
- **Pheasant Hunt Fundraiser**, a locally supported annual event that generates private contributions used to advance business development efforts.
- **Foundation & Grant Matches**, including contributions from entities like the South Dakota Community Foundation, which supplement program funding and support key initiatives such as childcare expansion.
- **Local Infrastructure Improvement Program**: The Board of Economic Development may provide grants to assist in funding the construction or reconstruction of infrastructure for the purpose of serving economic development projects.

Together, these private investments reflect strong community and business support and demonstrate a shared commitment to Mitchell's long-term economic development.

8. **Do you receive any federal funding. If so, how much is received and from what source?**
No

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Mike Lauritsen
Title: CEO

☒ By checking this box, I acknowledge my agreement to the above certification.

☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.

☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.

☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.

☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.

☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 7-29-2025

MITCHELL AREA DEVELOPMENT CORPORATION
FINANCIAL STATEMENTS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 and 2023

***CM* Carlon
& Millar, Prof. L.L.C.**
certified public accountants

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certified public accountants

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

**To Board of Directors
Mitchell Area Development Corporation
Mitchell, South Dakota**

We have reviewed the accompanying financial statements of Mitchell Area Development Corporation (a South Dakota non-profit corporation), which comprise the statement of financial position as of September 30, 2024 and 2023, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Mitchell Area Development Corporation and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying combining statements of financial position and activities are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The

supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to this supplementary information. We have not audited this supplementary information and do not express an opinion on such information.

Carlson & Miller Prof LLC

Mitchell, South Dakota
January 7, 2025

MITCHELL AREA DEVELOPMENT CORPORATION

Statement of Financial Position

September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$ 2,542,100	\$ 1,611,824
Restricted Cash	17,348	26,798
Current Portion of Notes Receivable	59,806	42,744
Accounts Receivable	95	-
Accrued Interest	6,696	-
Prepaid Expenses	2,012	-
Total Current Assets	<u>2,628,057</u>	<u>1,681,366</u>
Property and Equipment:		
Land	325,127	482,976
Land Improvements	970,708	30,426
Buildings	-	2,331,209
Leasehold Improvements	6,509	6,509
Equipment	60,608	161,032
Total Property and Equipment	<u>1,362,952</u>	<u>3,012,152</u>
Less Accumulated Depreciation	<u>(51,998)</u>	<u>(1,079,667)</u>
Net Property and Equipment	<u>1,310,954</u>	<u>1,932,485</u>
Long-Term Assets:		
SD Equity Partners LP investment	153,070	142,749
Certificates of Deposit	999,660	1,088,569
Loan Receivable - MAHI	-	2,000
Note Receivable - Chamber	511,114	511,114
Loan Closing Costs, less amortization	10,560	11,840
Less current portion of notes receivable	<u>(59,806)</u>	<u>(42,744)</u>
Total Long-Term Assets	<u>1,614,598</u>	<u>1,713,528</u>
	<u><u>\$ 5,553,609</u></u>	<u><u>\$ 5,327,379</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts Payable	\$ 7,729	\$ 4,292
Accrued Wages	13,116	11,580
Accrued Vacation	23,274	19,197
Total Current Liabilities	<u>44,119</u>	<u>35,069</u>
Long-Term Liabilities:		
Note Payable - Dakota Resources	1,280,000	1,280,000
Total Long-Term Liabilities	<u>1,280,000</u>	<u>1,280,000</u>
Total Liabilities	<u>1,324,119</u>	<u>1,315,069</u>
Net Assets:		
Net Assets with Restrictions	4,180,784	3,937,558
Net Assets without Restrictions	48,706	74,752
Total Net Assets	<u>4,229,490</u>	<u>4,012,310</u>
	<u><u>\$ 5,553,609</u></u>	<u><u>\$ 5,327,379</u></u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Statement of Activities
For the Years Ended September 30, 2024 and 2023

	2024		2023	
	Without Restrictions	With Restrictions	Without Restrictions	With Restrictions
Revenues:				
City and County Support	\$ 202,000	\$ -	\$ 202,000	\$ -
Gain on Sale of Property	9,419	378,851	-	91,958
Grants	50,000	269,375	1,000	150,000
Contributions	136,059	-	126,887	-
Interest Income	1,527	55,968	539	24,669
Building Lease	-	56,042	-	112,390
Dues	45,591	-	43,933	-
SDEP Income (Loss)	-	(3,307)	-	(9,020)
Miscellaneous	-	-	2,129	6,750
Total Revenues	<u>444,596</u>	<u>756,929</u>	<u>376,488</u>	<u>376,747</u>
Net Assets Released from Restrictions:				
Satisfaction of Purpose Restriction	<u>75,000</u>	<u>(75,000)</u>	<u>28,737</u>	<u>(28,737)</u>
Expenses:				
Administrative	476,302	-	406,798	-
Program Services	69,370	50,000	54,266	21,930
Support	-	388,703	-	309,856
Total Expenses	<u>545,672</u>	<u>438,703</u>	<u>461,064</u>	<u>331,786</u>
Increase (Decrease) in Net Assets	(26,046)	243,226	(55,839)	16,224
Net Assets, Beginning of Year	<u>74,752</u>	<u>3,937,558</u>	<u>130,591</u>	<u>3,921,334</u>
Net Assets, End of Year	<u>\$ 48,706</u>	<u>\$ 4,180,784</u>	<u>\$ 74,752</u>	<u>\$ 3,937,558</u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Statement of Functional Expenses
For the Year Ended September 30, 2024

	General	Development	DHDA	Workforce Development	Total
Administrative:					
Salaries and Wages	\$ 211,487	\$ -	\$ 74,638	\$ 33,213	\$ 319,338
Professional Fees	35,905	-	2,350	83	38,337
Health Insurance	16,969	-	11,470	7,231	35,670
Payroll Taxes	15,387	-	4,486	2,222	22,095
Telephone	6,427	-	3,490	3,944	13,861
Supplies	8,219	-	3,152	298	11,669
Rent	7,200	-	1,800	1,800	10,800
Retirement	5,585	-	1,694	703	7,982
Training	6,042	-	302	1,426	7,770
Depreciation	4,847	-	695	1,837	6,779
Moving Allowance	2,000	-	-	-	2,000
Total	320,068	-	104,077	52,757	476,301
Program Services:					
Moving Grants	-	50,000	-	-	50,000
Dues and Subscriptions	9,777	-	6,000	51	15,828
Travel and Vehicle Expense	5,012	-	9,853	-	14,865
Promotion/Marketing	8,321	-	-	1,251	9,572
Workforce Development	4,443	-	-	4,488	8,931
Postage and Printing	4,548	-	2,611	145	7,304
Meetings and Conferences	4,569	-	755	99	5,423
Website Expense	3,962	-	24	-	3,586
Meals	-	-	2,861	-	2,861
Software Renewals	1,000	-	-	-	1,000
Total	41,632	50,000	22,104	6,034	119,370
Support:					
Marketing and Promotion	-	147,281	-	-	147,281
Workforce Development	-	68,192	-	-	68,192
Property Taxes	-	67,511	-	-	67,511
Interest Expense	-	44,800	-	-	44,800
Depreciation	-	28,517	-	-	28,517
Legal Fees	-	20,864	-	-	20,864
Property Maintenance	-	5,699	-	-	5,699
Insurance	-	4,530	-	-	4,530
Amortization	-	1,280	-	-	1,280
Miscellaneous	-	29	-	-	29
Total	-	388,703	-	-	388,703
Total by Division	\$ 361,000	\$ 438,703	\$ 126,181	\$ 58,791	\$ 984,374

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION

**Statement of Functional Expenses
For the Year Ended September 30, 2023**

	General	Development	DHDA	Workforce Development	Total
Administrative:					
Salaries and Wages	\$ 192,913	\$ -	\$ 69,315	\$ 37,972	\$ 300,200
Payroll Taxes	14,684	-	4,670	3,137	22,491
Professional Fees	15,428	-	10	-	15,438
Health Insurance	4,567	-	8,928	79	13,574
Telephone	5,529	-	3,767	2,947	12,243
Supplies	7,095	-	2,794	943	10,833
Rent	7,200	-	1,800	1,800	10,800
Retirement	5,433	-	1,742	-	7,175
Depreciation	4,709	-	482	1,033	6,223
Training	440	-	3,264	283	3,987
Repairs and Maintenance	3,834	-	-	-	3,834
Total	261,832	-	96,772	48,194	406,798
Program Services:					
Hope Grant	-	21,930	-	-	21,930
Promotional Marketing	7,656	-	-	12,436	20,092
Travel and Vehicle Expense	1,751	-	6,682	1,832	10,265
Dues and Subscriptions	3,705	-	2,000	-	5,705
Postage and Printing	2,659	-	2,896	105	5,660
Meetings	3,828	-	108	525	4,461
Meals	-	-	3,423	-	3,423
Workforce Development	517	-	-	1,396	1,913
Website Expense	1,662	-	50	43	1,755
Software Renewals	992	-	-	-	992
Total	22,770	21,930	15,159	16,337	76,196
Support:					
Depreciation	-	67,911	-	-	67,911
Property Taxes	-	43,278	-	-	43,278
Professional Fees	-	40,593	-	-	40,593
Interest Expense	-	40,019	-	-	40,019
Donations	-	40,000	-	-	40,000
Workforce Development	-	38,336	-	-	38,336
Property Maintenance	-	17,533	-	-	17,533
Insurance	-	14,234	-	-	14,234
Marketing and Promotion	-	3,329	-	-	3,329
Amortization	-	2,486	-	-	2,486
Utilities	-	2,062	-	-	2,062
Supplies	-	75	-	-	75
Total	-	309,856	-	-	309,856
Total by Division	\$ 284,602	\$ 331,786	\$ 111,931	\$ 64,531	\$ 792,850

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Statement of Cash Flows
For the Years Ended September 30, 2024 and 2023

	2024	2023
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from City and County	\$ 202,000	\$ 202,000
Cash received from dues	45,591	43,933
Cash received from sale of land	393,006	150,000
Cash received from contributions and grants	455,464	126,887
Cash received from leases	56,042	112,390
Cash paid to suppliers and employees	(502,548)	(296,277)
Cash paid for restricted support	(438,703)	(218,770)
Interest and miscellaneous income received	39,708	2,668
Interest paid	-	(39,469)
Net cash provided by operating activities	<u>250,560</u>	<u>83,362</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest on certificates of deposit reinvested	(11,091)	(1,389)
Payments on notes receivable	2,000	59,033
Purchase of property and equipment	(940,282)	(47,326)
Certificates of deposit redeemed	100,000	-
Cost of property sold	1,526,517	58,042
SDEP distribution	2,572	6,750
Net cash provided by investing activities	<u>679,716</u>	<u>75,110</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payments on notes payable	-	(282,836)
New borrowings	-	1,280,000
Net cash provided by financing activities	<u>-</u>	<u>997,164</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>930,276</u>	<u>1,156,636</u>
UNRESTRICTED CASH AND CASH EQUIVALENTS, Beginning of year	1,611,824	455,188
UNRESTRICTED CASH AND CASH EQUIVALENTS, End of year	<u>\$ 2,542,100</u>	<u>\$ 1,611,824</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Change in net assets	\$ 217,180	\$ (55,839)
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Depreciation	35,296	67,911
Amortization	1,280	2,486
(Income) Loss from SDEP	3,307	(3,493)
Loan closing costs paid	-	(12,800)
Decrease in loan receivable	-	38,000
(Increase) Decrease in receivables	(6,791)	16,717
(Increase) in prepaid expenses	(2,012)	-
Increase (Decrease) in accounts payable	3,437	756
Increase (Decrease) in accrued expenses	5,613	1,887
Transfer of restricted cash	(6,750)	28,737
Net cash provided by operating activities	<u>\$ 250,560</u>	<u>\$ 84,362</u>
CASH PAYMENTS FOR INTEREST	<u>\$ 40,019</u>	<u>\$ 39,469</u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Statement of Cash Flows (With Restrictions)
For the Years Ended September 30, 2024 and 2023

	2024	2023
RESTRICTED CASH, BEGINNING OF YEAR	\$ 26,798	\$ 61,898
DECREASES:		
Capital calls paid	<u>(9,450)</u>	<u>(35,100)</u>
RESTRICTED CASH, END OF YEAR	<u>\$ 17,348</u>	<u>\$ 26,798</u>

See accompanying notes and independent accountant's review report.

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities:

Mitchell Area Development Corporation (MADC) was incorporated in 1985. It is a non-profit organization established to improve the economic base of the Mitchell area through the creation of new jobs involving the production or distribution of goods and services sold primarily outside the local trade area.

MADC is funded by voluntary donations, membership dues, grants, city funds, county funds, earnings from investments, support from area communities, and leases of commercial buildings located in Mitchell, South Dakota.

A separate division of MADC is the Dakota Heartland Development Association (DHDA). It was organized to offer professional, comprehensive economic development assistance to communities in the region. This assistance is crafted to meet the individual needs of member communities while facilitating the potential larger opportunities available to the region.

The Economic Development component of MADC is a restricted fund. MADC, in a prior year, conducted a major fund drive which enabled it to obtain land for future prospects, to purchase a building which was leased to commercial tenants and to acquire property for economic development. Donors entrusted the Board of MADC to leverage these funds to facilitate the recruitment of businesses to locate in the Mitchell area.

Workforce Development is a newer division of MADC. The Governor's Office of Economic Development funded a grant to create a new staff position of Regional Workforce Coordinator. This division provides assistance and development of the Mitchell Area workforce. The goal is to facilitate planned manufacturing and business expansions in the Mitchell region.

Significant Accounting Policies:

Basis of Presentation: The financial statements of the Organization have been prepared using the accrual basis of accounting. The Organization reports information regarding its financial position and activities according to two classes of net assets: without restrictions and with restrictions. The Organization has no permanently restricted assets. Contributions received, including unconditional promises to give, are recorded as unrestricted or temporarily restricted support depending on the existence and/or nature of any donor restrictions. Net assets with restrictions are reclassified to net assets without restrictions upon satisfaction of time or purpose restrictions. Unless specifically restricted by the donor, all contributions are considered to be available for unrestricted use.

Use of Estimates: Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Revenue Recognition: Revenue from donations is recorded when received. Income from pledges is recorded when the pledge is made. Income from grants is recorded when the grant is awarded. Other income is recorded on the accrual basis. The adoption of FASB ASC 606 has not affected how the Organization recognizes revenue.

Cash and Cash Equivalents: Cash includes checking and savings accounts and certificates of deposit with a maturity of 90 days or less. At certain times during the fiscal year, the Organization's bank balances exceeded Federally insured limits (\$250,000).

Property and Equipment: Property and equipment are valued at cost for purchased assets and fair value at date of receipt for donated assets. All depreciable assets are being depreciated by the straight-line method over their estimated useful lives. Repairs and maintenance, which do not increase the useful lives of the assets, are expensed as incurred.

Tax Status: The Organization has been determined to be exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. Donations to the Organization are deductible for income tax purposes.

Notes and Accounts Receivable and Allowance for Doubtful Accounts: Notes and Accounts receivable are recorded at the amount the Organization expects to collect on balances outstanding at year end. An allowance for doubtful accounts is recorded based on a combination of write-off history, aging analysis and any specific known troubled accounts. Accounts are written off when they are determined to be uncollectible. Presently all receivables are deemed to be collectible and no allowance has been recorded.

Investments: Investments consist of certificates of deposit and an investment in a limited partnership. The certificates of deposit are carried at cost. The limited partnership is carried at book value and is described in Note 14.

Advertising: Advertising costs are expensed as incurred.

Amortization: Loan organization fees are being amortized over the 10-year term of the loan.

Adoption of FASB ASC 842: Effective in the prior year, the Organization adopted FASB ASC 842, Leases. The Organization determines if an arrangement contains a lease at inception based on whether the Organization has the right to control the asset during the contract period and other facts and circumstances. The Organization determined that the leases in place were not material to the overall results of the Organization.

Allocation of Costs between Program and Support Functions: Allocation between functions are governed by the chart of accounts.

2. NET ASSETS WITH RESTRICTIONS:

Net assets with restrictions are as follows at September 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Economic Development	\$4,163,436	\$3,910,760
South Dakota Equity Partners	<u>17,348</u>	<u>26,798</u>
Total	<u>\$4,180,784</u>	<u>\$3,937,558</u>

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

3. RELATED PARTIES:

MADC shares office space and staff with the Mitchell Area Chamber of Commerce (Chamber). MADC is billed for its share of occupancy expenses and personnel costs on a monthly basis. The two entities have separate boards, but do share the chief executive officer (CEO) and chief financial officer (CFO). Rent paid for office space was \$10,800 for 2024 and for 2023. Also, during a prior year MADC advanced the cost of the remodel of the building to the Chamber, which amounted to \$591,992. Upon completion, a note was executed for 1.31% for 30 years with annual payments of \$23,758.

4. LONG-TERM DEBT

Long-term debt at September 30, 2024 and 2023 consisted of the following:

	2024	2023
3.5% note payable to Dakota Resources. Repayment is interest only, payable quarterly. Principal is due at maturity which is December 1, 2032. Interest rate is fixed for 5 years. On January 1, 2028, the interest rate goes to 4.0%.	<u>\$1,280,000</u>	<u>\$1,280,000</u>
Noncurrent maturities	<u>\$1,280,000</u>	<u>\$1,280,000</u>

5. NET ASSETS RELEASED FROM RESTRICTIONS:

The following expenditures are those which satisfied the restricted purpose of the Building Our Future campaign:

	2024	2023
Promotion of MADC	<u>\$ 75,000</u>	<u>\$ 28,737</u>

The expenditures were for supporting activities of the Governor's Office of Economic Development (GOED) which provides leads to participating communities, developing a website, and promoting jobs in Mitchell. Certain expenditures, while not sponsored directly by GOED, contributed significantly to the above purposes and were charged to the restricted funds with Board approval.

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

6. VERIFICATIONS BUILDING LEASES:

On January 1, 2018, MADC and Avera Health executed a 5 year lease for the half of the building that was previously rented. The rent will continue at \$7,708 per month. Avera Health paid all utilities and also reimbursed MADC \$30,000 for property taxes in the first year of the lease and 73% of property taxes assessed over the remaining 4 years of the lease term. Avera Health will also reimburse MADC 50% of the cost of casualty, fire and extended coverage insurance over the term of the lease.

During the prior year, MADC executed a short-term lease with Little Learners Day Care for \$3,500 per month. By September 30, 2023, Little Learners had paid rent for two months. In March, 2024 MADC sold the property to Little Learners with a gain of \$494,544.

7. LEASE ON 620 N. LAWLER ST. BUILDING:

On May 17, 2019, MADC purchased this property and immediately leased it to Behavior Care Specialists, Inc. (BCS) The lease was for \$3,600 per month and ran through January, 2023. The lease was a triple net lease. The building was sold to the City of Mitchell in October, 2023 for \$180,000 for a loss of \$115,703.

8. RETIREMENT BENEFITS:

Effective January 1, 1998, MADC established a Simple IRA pension plan, covering all employees who are expected to earn \$5,000 or more during the year. MADC contributes a matching contribution to each eligible employee's Simple IRA equal to the employee's salary reduction contributions up to a limit of 3% of the employee's annual compensation. The employer contributions for the years ended September 30, 2023 and 2024, were \$7,175 and \$7,982 respectively.

9. CONCENTRATIONS OF CREDIT RISK:

The Organization maintains cash balances at several financial institutions located in Mitchell, South Dakota. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. At September 30, 2023 the Organization's uninsured cash balances total \$1,169,430. At September 30, 2024, the uninsured cash balance was \$2,369,359.

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

10. COMMITMENTS AND CONTINGENCIES:

MADC has guaranteed approximately \$490,000 in borrowings by the City of Mitchell (the City) for a Tax Increment Financing District. These bonds have maturity dates through November 1, 2028. MADC has also agreed to maintain adequate funds at all times to cover the amount of the outstanding balance of the bonds associated with TIF District #14 (Pepsi/Wis-Pak). These funds must be invested in FDIC insured bank accounts. At September 30, 2023, these accounts exceeded the outstanding bond balance. During the current year there was no shortfall in tax revenues versus debt service and no reimbursements were required.

MADC entered into a development agreement with John and Diane Adamo to renovate the Western Building and develop the MADC lots across the street. MADC will serve as the developer in the TIF. MADC also committed to \$33,400 in asbestos removal costs. To facilitate the transfer of the building, MADC formed an LLC to be called the Western Building Project Exchange, LLC.

11. INCOME TAXES:

The federal tax returns (Forms 990 and 990-T) of MADC for fiscal years ending September 30, 2024, 2023, 2022 and 2021 are subject to examination by the IRS, generally for three years after they are filed. For the prior year and current year, there is no tax due.

12. INVESTMENT IN SOUTH DAKOTA EQUITY PARTNERS LIMITED PARTNERSHIP:

In 2018 MADC subscribed for a limited partnership interest in South Dakota Equity Partners, LP (SDEP), with a capital commitment of \$225,000. The Governor's Office of Economic Development (GOED), using Enterprise 605 funds, made a grant of \$125,000 to MADC. MADC agreed to a binding investment commitment of \$225,000. The funds will be held by MADC, subject to required capital calls from SDEP. During prior years \$198,202 was remitted to SDEP to satisfy capital calls. During the current year \$9,450 was remitted to SDEP to cover capital calls. The remaining amount of restricted cash for this purpose at September 30, 2023, was \$17,348.

13. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Organization's financial assets as of the balance sheet dates, reduced by amounts not available for general use because of contractual or donor-imposed restrictions.

	<u>2024</u>	<u>2023</u>
Financial Assets at year end	\$3,541,760	\$2,700,393
Less those unavailable for general expenditures within one year, due to:		
Donor-restricted to payment of long-term debt	(1,280,000)	(1,280,000)
Donor-restricted to payment of interest on long-term debt	<u> </u>	<u>(44,800)</u>
Financial assets available to meet cash needs for general expenditures within one year.	<u>\$2,261,760</u>	<u>\$1,375,593</u>

**MITCHELL AREA DEVELOPMENT CORPORATION
NOTES TO FINANCIAL STATEMENTS**

14. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through January 7, 2025, the date which the financial statements were available for issue.

In October, 2023, the Organization signed a letter of intent to purchase approximately 19 acres of land west of the Trail King plant from Thomsen Enterprises, LLC for \$1 million. Closing is expected to occur in January, 2025.

SUPPLEMENTAL INFORMATION

MITCHELL AREA DEVELOPMENT CORPORATION
Combining Statement of Financial Position
September 30, 2024

	General	Economic Development	Dakota Heartland Development Association	Workforce Development	Total
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 14,327	\$ 2,500,628	\$ 5,204	\$ 21,941	\$ 2,542,100
Current Portion of Notes Receivable	-	59,806	-	-	59,806
Restricted Cash	-	17,348	-	-	17,348
Accounts Receivable	-	-	-	95	95
Accrued Interest	-	6,696	-	-	6,696
Prepaid Expenses	-	-	-	2,012	2,012
Total Current Assets	14,327	2,584,478	5,204	24,048	2,628,057
Property and Equipment:					
Land	45,127	280,000	-	-	325,127
Land Improvements	-	970,708	-	-	970,708
Leasehold Improvements	6,509	-	-	-	6,509
Equipment	37,969	-	9,622	13,017	60,608
Total Property and Equipment	89,605	1,250,708	9,622	13,017	1,362,952
Less Accumulated Depreciation	(35,891)	-	(7,822)	(8,285)	(51,998)
Net Property and Equipment	53,714	1,250,708	1,800	4,732	1,310,954
Long-Term Assets:					
SDEP Investment	-	153,070	-	-	153,070
Certificates of Deposit	-	999,660	-	-	999,660
Note Receivable - Chamber	-	511,114	-	-	511,114
Loan Closing Costs, less amortization	-	10,560	-	-	10,560
Less Current Portion of Loans Receivable	-	(59,806)	-	-	(59,806)
Total Long-Term Assets	-	1,614,598	-	-	1,614,598
	\$ 68,041	\$ 5,449,784	\$ 7,004	\$ 28,780	\$ 5,553,609
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Accounts Payable	\$ 6,153	\$ (1,000)	\$ 1,599	\$ 977	\$ 7,729
Loan Payable - (Development) DHDA	-	(10,000)	10,000	-	-
Accrued Wages	8,360	-	2,941	1,815	13,116
Accrued Vacation	11,165	-	10,081	2,028	23,274
Total Current Liabilities	25,678	(11,000)	24,621	4,820	44,119
Long-Term Liabilities:					
Note Payable - Dakota Resources	-	1,280,000	-	-	1,850,000
Total Long-Term Liabilities	-	1,280,000	-	-	1,280,000
Total Liabilities	25,678	1,269,000	24,621	4,820	1,324,119
Net Assets:					
Net Assets with Restrictions	-	4,180,784	-	-	4,180,784
Net Assets without Restrictions	42,363	-	(17,617)	23,960	48,706
Total Net Assets	42,363	4,180,784	(17,617)	23,960	4,229,490
	\$ 68,041	\$ 5,449,784	\$ 7,004	\$ 28,780	\$ 5,553,609

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Combining Statement of Financial Position
September 30, 2023

	General	Economic Development	Dakota Heartland Development Association	Workforce Development	Total
ASSETS					
Current Assets:					
Cash and Cash Equivalents	\$ 35,458	\$ 1,544,027	\$ 15,792	\$ 16,547	\$ 1,611,824
Current Portion of Notes Receivable	-	23,758	-	-	23,758
Restricted Cash	-	26,798	-	-	26,798
Total Current Assets	35,458	1,594,583	15,792	16,547	1,662,380
Property and Equipment:					
Land	70,126	443,276	-	-	513,402
Building	-	2,331,209	-	-	2,331,209
Leasehold Improvements	6,509	-	-	-	6,509
Equipment	37,969	100,424	9,622	13,017	161,032
Total Property and Equipment	114,604	2,874,909	9,622	13,017	3,012,152
Less Accumulated Depreciation	(31,344)	(1,034,448)	(7,128)	(6,747)	(1,079,687)
Net Property and Equipment	83,260	1,840,461	2,494	6,270	1,932,485
Long-Term Assets:					
SDEP Investment	-	142,749	-	-	142,749
Certificates of Deposit	-	1,088,569	-	-	1,088,569
Loan Receivable -MAHI	-	2,000	-	-	2,000
Loan Receivable - Chamber	-	511,114	-	-	511,114
Loan Closing Costs, less amortization	-	11,840	-	-	11,840
Less Current Portion of Loans Receivable	-	(23,758)	-	-	(23,758)
Total Long-Term Assets	-	1,732,514	-	-	1,732,514
	\$ 118,718	\$ 5,167,558	\$ 18,286	\$ 22,817	\$ 5,327,379
LIABILITIES AND NET ASSETS					
Current Liabilities:					
Accounts Payable	\$ 2,723	\$ -	\$ 1,126	\$ 443	\$ 4,292
Accrued Wages	7,762	-	2,674	1,144	11,580
Accrued Vacation	13,395	-	5,236	566	19,197
Total Current Liabilities	23,880	-	9,036	2,153	35,069
Long-Term Liabilities:					
Note Payable - Dakota Resources	-	1,280,000	-	-	1,280,000
Total Long-Term Liabilities	-	1,280,000	-	-	1,280,000
Total Liabilities	23,880	1,280,000	9,036	2,153	1,315,069
Net Assets:					
Net Assets with Restrictions	50,000	3,887,558	-	-	3,937,558
Net Assets without Restrictions	44,838	-	9,250	20,664	74,752
Total Net Assets	94,838	3,887,558	9,250	20,664	4,012,310
	\$ 118,718	\$ 5,167,558	\$ 18,286	\$ 22,817	\$ 5,327,379

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION

**Combining Statement of Activities
For the Year Ended September 30, 2024**

	General W/O Rest.	DHDA W/O Rest.	Workforce Develop. W/O Rest.	Total W/O Rest.	Economic Development Restricted
Revenues:					
City and County Support	\$ 177,000	\$ 25,000	\$ -	\$ 202,000	\$ -
Building Lease Income	-	-	61,787	136,089	56,042
Contributions	-	74,302	-	-	-
Dues	45,591	-	-	45,591	-
Gain on Sale of Assets	9,419	-	-	9,419	378,851
SDEP (Loss)	-	-	-	-	(3,307)
Grants	50,000	-	-	50,000	269,375
Interest Income	1,515	12	-	1,527	55,968
Total Revenues	283,525	99,314	61,787	444,626	756,929
Net Assets Released From Restrictions:					
Satisfaction of Purpose Restriction	75,000	-	-	75,000	(75,000)
Expenses:					
Administrative:					
Salaries	211,487	74,638	33,213	319,338	-
Professional Fees	35,905	2,350	83	38,338	-
Health Insurance	16,969	11,470	7,231	35,670	-
Payroll Taxes	15,387	4,486	2,222	22,095	-
Telephone	6,427	3,490	3,944	13,861	-
Supplies	8,219	3,152	298	11,669	-
Rent	7,200	1,800	1,800	10,800	-
Retirement	5,585	1,694	703	7,982	-
Training	6,042	302	1,426	7,770	-
Depreciation	4,547	695	1,537	6,779	-
Moving Allowance	2,000	-	-	2,000	-
Total Administrative Expenses	319,768	104,077	52,457	476,302	-
Program Services:					
Moving Grants	-	-	-	-	50,000
Dues and Subscriptions	9,777	6,000	51	15,828	-
Travel/Vehicle	5,012	9,853	-	14,865	-
Promotion/Marketing	8,321	-	1,251	9,572	-
Workforce Development	4,443	-	4,488	8,931	-
Postage and Printing	4,548	2,611	145	7,304	-
Meetings and Conferences	4,569	755	99	5,423	-
Website Expense	3,562	24	-	3,586	-
Meals	-	2,861	-	2,861	-
Software Renewal	1,000	-	-	1,000	-
Total Program Expenses	41,232	22,104	6,034	69,370	50,000
Total Expenses	361,000	126,181	58,491	545,672	50,000
Support:					
Marketing and Promotion	-	-	-	-	147,281
Workforce Development	-	-	-	-	68,192
Property Taxes	-	-	-	-	67,511
Interest Expense	-	-	-	-	44,800
Depreciation	-	-	-	-	28,517
Legal Fees	-	-	-	-	20,864
Property Maintenance	-	-	-	-	5,699
Insurance	-	-	-	-	4,530
Amortization	-	-	-	-	1,280
Supplies	-	-	-	-	29
Total Support	-	-	-	-	388,703
Increase (Decrease) in Net Assets	(2,475)	(26,867)	3,298	(26,046)	243,226
Net Assets, Beginning of the Year	44,838	9,250	20,664	74,752	3,937,558
Net Assets, End of Year	\$ 42,363	\$ (17,617)	\$ 23,960	\$ 48,706	\$ 4,180,784

See accompanying notes and independent accountant's review report.

MITCHELL AREA DEVELOPMENT CORPORATION
Combining Statement of Activities
For the Year Ended September 30, 2023

	General W/O Rest.	DHDA W/O Rest.	Workforce Develop. W/O Rest.	Total W/O Rest.	Economic Development Restricted	General Restricted
Revenues:						
City and County Support	\$ 177,000	\$ -	\$ -	\$ 177,000	\$ -	\$ -
Contributions	-	101,497	50,390	151,887	-	-
Grants	1,000	-	-	1,000	100,000	50,000
Building Lease Income	-	-	-	-	112,390	-
Gain on Sale of Land	-	-	-	-	91,958	-
Dues	43,933	-	-	43,933	-	-
Investment Income	-	-	-	-	24,669	-
Miscellaneous	2,129	-	-	2,129	(2,270)	-
Interest Income	467	72	-	539	-	-
Total Revenues	224,529	101,569	50,390	376,488	326,747	50,000
Net Assets Released From Restrictions:						
Satisfaction of Purpose Restriction	28,737	-	-	28,737	(28,737)	-
Expenses:						
Administrative:						
Salaries	192,913	69,315	37,972	300,200	-	-
Payroll Taxes	14,684	4,670	3,137	22,491	-	-
Professional Fees	15,428	10	-	15,438	-	-
Health Insurance	4,567	8,928	79	13,574	-	-
Telephone	5,529	3,767	2,947	12,243	-	-
Supplies	7,095	2,794	943	10,832	-	-
Rent	7,200	1,800	1,800	10,800	-	-
Retirement	5,433	1,742	-	7,175	-	-
Depreciation	4,709	482	1,033	6,224	-	-
Training	440	3,264	283	3,987	-	-
Repairs and Maintenance	3,834	-	-	3,834	-	-
Total Administrative Expenses	261,832	96,772	48,194	406,798	-	-
Program Services:						
Promotion/Marketing	7,656	-	12,436	20,092	-	-
Travel/Vehicle	1,751	6,682	1,832	10,265	-	-
Dues and Subscriptions	3,705	2,000	-	5,705	-	-
Postage and Printing	2,659	2,896	105	5,660	-	-
Meeting Expense	3,828	108	525	4,461	-	-
Meals	-	3,423	-	3,423	-	-
Workforce Development	517	-	1,396	1,913	-	-
Website Expense	1,662	50	43	1,755	-	-
Software Renewal	992	-	-	992	-	-
Beyond Idea Grants	-	-	-	-	21,930	-
Total Program Expenses	22,770	15,159	16,337	54,266	21,930	-
Total Expenses	284,602	111,931	64,531	461,064	21,930	-
Support:						
Depreciation	-	-	-	-	67,911	-
Property Taxes	-	-	-	-	43,278	-
Professional Fees	-	-	-	-	40,593	-
Interest Expense	-	-	-	-	40,019	-
Donation	-	-	-	-	40,000	-
Workforce Development	-	-	-	-	38,336	-
Property Maintenance	-	-	-	-	17,533	-
Insurance	-	-	-	-	14,234	-
Marketing and Promotion	-	-	-	-	3,329	-
Amortization	-	-	-	-	2,486	-
Utilities	-	-	-	-	2,062	-
Supplies	-	-	-	-	75	-
Total Support	-	-	-	-	309,856	-
Increase (Decrease) in Net Assets	(31,336)	(10,362)	(14,141)	(55,839)	(33,776)	50,000
Net Assets, Beginning of the Year	76,174	19,612	34,805	130,591	3,921,334	-
Net Assets, End of Year	\$ 44,838	\$ 9,250	\$ 20,664	\$ 74,752	\$ 3,887,558	\$ 50,000

See accompanying notes and independent accountant's review report

MITCHELL AREA DEVELOPMENT CORPORATION
2025-2026 GENERAL FUND BUDGET

	2025-2026 Budget
REVENUE	
General Fund Revenue:	
Income - City Funds	\$ 192,000
Income-Membership Dues	\$ 41,924
Income - County Funds	\$ 10,000
Income - Interest	\$ 1,500
Income- Misc	\$ -
Transfer from Capital Funds	\$ 75,000
Workforce Development Revenue:	
Income-Events	\$ -
Income- Mitchell Development	\$ 72,000
Total Revenue	\$ 392,424
EXPENSES	
PERSONNEL EXPENSES	
Salaries	\$ 200,000
Simple IRA Exp	\$ 4,500
Payroll Tax Expense	\$ 14,543
Insurance-Health & Disability & Life	\$ 19,363
Training	\$ 3,000
Travel-Meals-Auto	\$ 4,500
Total Personnel Expenses	\$ 245,906
COMMUNICATIONS EXPENSES	
Membership Software	\$ 1,000
Postage & Printing & Newsletter	\$ 3,500
Telephone	\$ 8,000
Annual & Board Meeting Expense	\$ 6,000
Memberships/Subscriptions	\$ 8,400
Total Communications Expenses	\$ 26,900
ADMINISTRATION/OFFICE EXPENSES	
Rent	\$ 7,200
Supplies	\$ 8,000
Repairs & Maintenance	\$ 500
Professional (legal, acctg & eng) Fees	\$ 20,000
Miscellaneous Expense	\$ 100
Depreciation Expense	\$ 6,563
Total Admin/Office Expenses	\$ 42,363
MARKETING/PROGRAM EXPENSES	
Client Marketing & Development	\$ 5,000
Web Site Design, Maintenance & ISP	\$ 3,500
Workforce Recruitment & Development	\$ 6,000
Total Marketing/Program Expenses	\$ 14,500
WORKFORCE DEVELOPMENT EXPENSES	
Salaries & Benefits	\$ 53,000
Memberships & Subscriptions	\$ 200
Telephone & Interent	\$ 4,600
Proffessional Fees	\$ 100
Training	\$ 500
Travel & Meals	\$ 500
Supplies	\$ 600
Office Rent	\$ 1,800
Total Workforce Development Expenses	\$ 61,300
TOTAL EXPENSES	\$ 390,969
NET REVENUES (EXPENSES)	\$ 1,455

Mitchell Area Development Corporation**2024-2025 Board of Directors**

NAME	OFFICE	STREET ADDRESS	CITY	STATE	ZIP
Ken Schlimgen	President	25487 403rd Ave	Mitchell	SD	57301
Trevor Dierks	Past President	500 East Norway	Mitchell	SD	57301
Ryan Thompson	Vice President	308 S Dumont Ave	Woonsocket	SD	57385
Jeff McCormick	Treasurer	210 N Sanborn Blvd	Mitchell	SD	57301
Lee Anderson	Director	300 E Norway	Mitchell	SD	57301
Justin Luther	Director	1305 W Havens	Mitchell	SD	57301
Jacquelyn Johnson	Director	1716 N Sanborn Blvd	Mitchell	SD	57301
Chad Glanzer	Treasurer	2211 North Minnesota Ave	Mitchell	SD	57301
Dr. Hilary Rockwell	Director	525 N Foster	Mitchell	SD	57301
Brian Klock	Director	915 South Kimball	Mitchell	SD	57301
Dr Joe Childs	Mitchell School District	800 W 10th Ave	Mitchell	SD	57301
Dr. Dan Kittle	Dakota Wesleyan University	1200 W University Ave	Mitchell	SD	57301
Theresa Kriese	Mitchell Technical College	1800 East Spruce Street	Mitchell	SD	57301

EX-OFFICIO MEMBERS:

NAME	OFFICE	STREET ADDRESS	CITY	STATE	ZIP
Jordan Hanson	Mayor	612 N Main Street	Mitchell	SD	57301
Jeff Smith	City Councilman	612 N Main Street	Mitchell	SD	57301
Kristy Berg	Chamber Representative	910 S Edgerton	Mitchell	SD	57301
John Clagget	County Commisioner	200 East Fourth	Mitchell	SD	57301



July 17, 2025

Stephanie Ellwein, City Administrator
City of Mitchell
612 N. Main Street
Mitchell, SD 57301

Dear Ms. Ellwein:

Please accept the attached **Application for 2026 Subsidy of City Funds** and attachments on behalf of Mitchell Area Housing Inc. (MAHI).

We respectfully request \$50,000 for acquiring in-fill lots, demolishing the deteriorating property and building less expensive single-family homes.

As you know, MAHI has not requested any reimbursement of the \$50,000 the City of Mitchell included in its current budget for MAHI, but we continue to try to obtain property on East 5th and others that are in poor condition in the City.

Our attachments are:

- Application
- MAHI's Financials Statements from Carlon & Millar for the year ended 9/30/24
- Current Budget
- List of board members

If you have any questions, please do not hesitate to reach out to me.

Sincerely,

A handwritten signature in purple ink that reads "Terry Sabers".

Terry Sabers, President
Mitchell Area Housing, Inc.

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Mitchell Area Housing Inc. (MAHI)

Address: 601 N. Main Street, Mitchell, SD 57301

Telephone: 605-996-1140

Contact (individual responsible for the project):

Name: Terry Sabers

Title: President

Address: 601 N. Main Street, Mitchell, SD 57301

Telephone: 605-996-1140

Email: Terry@sabers.us

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other [Click or tap here to enter text.](#)

Amount Requested: \$ 50,000

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

MAHI is requesting \$50,000 to acquire in-fill lots, demolish deteriorating properties, and build less expensive single-family homes. The availability of less expensive/workforce housing will help increase Mitchell's population over time. Between 2010-2020 the stock of single-family homes under \$200,000 decreased by 462 while houses over \$200,000 increased by 480, creating a squeeze on affordable houses.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

MAHI will not use the City's subsidy for advertising.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

MAHI will not use the City's subsidy for wages.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

MAHI's goal is to purchase two in-fill lots within the City of Mitchell, demolish any dilapidated property and construct affordable single-family homes.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of those goals for the previous year subsidy.

In 2023 the City reimbursed MAHI \$28,317 for the costs of demolishing the house at 622 N. Duff. None of the 2024 City subsidy was used (MAHI was unable to acquire any in-fill lots) and so far none of the 2025 City subsidy has been spent.

3. **Measurement:** What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

MAHI would demolish two deteriorating houses removing eyesores and blight in the City of Mitchell and replacing them with new, affordable houses. This goal aligns with the City's priority to grow our population over time.

4. **Previous Subsidy:** If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal

obtained? Why or why not?

MAHI did not spend any of the City's subsidies in 2024 but has been trying to purchase a dilapidated house on East 5th from a homeowner for over a year. He is on a waiting list to move into a low-income apartment.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

MAHI is not aware of any private enterprise that is seeking deteriorating property to tear down and replace it with an affordable house because there is little or no profit to be gained.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

2.5% - \$50,000 divided by \$2,024,219 which is the total revenue for our 2024-25 fiscal year. Revenues include home rehab grants (\$374,000); a housing infrastructure grant (\$925,000); and houses and lot sales \$675,000.

7. Please list all sources of private investment or contributions aside from your subsidy request.

Neighbors to the South Lake Housing Development paid for water and sewer hook-ups to their lots for a total of \$38,000; and we estimated that we'd have sales for houses and lots for \$675,000 this fiscal year.

8. Do you receive any federal funding. If so, how much is received and from what source?

South Lake Housing Development received an \$925,000 American Rescue Plan Act (ARPA) grant through the South Dakota Housing Authority for the housing infrastructure.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Terry Sabers
Title: President of Mitchell Area Housing Inc.

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted

to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.

- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.
- ☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: [7/16/25](#)

CM Carlon & Millar, Prof. L.L.C.

certified public accountants

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

**To Board of Directors
Mitchell Area Housing, Inc.
Mitchell, South Dakota**

We have reviewed the accompanying financial statements of Mitchell Area Housing, Inc. (a South Dakota non-profit corporation), which comprise the statement of financial position as of September 30, 2024 and 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of Mitchell Area Housing, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our review.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Carlon & Millar, Prof. LLC

**Mitchell, South Dakota
January 13, 2025**

MITCHELL AREA HOUSING, INC.
Statement of Financial Position
September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets:		
Unrestricted Cash and Cash Equivalents	\$ 21,062	\$ 87,621
Restricted Cash	52,551	21,095
Grants Receivable	78,019	-
Prepaid Expenses	2,012	-
Total Current Assets	<u>153,644</u>	<u>108,716</u>
Long-Term Assets:		
Deposits on Houses - SD Housing	15,500	6,000
House and Lot - N. Duff Street	-	212,968
South Lake Development Project	4,348	4,348
Loan Origination fee, less amortization	-	319
Total Long-Term Assets	<u>19,848</u>	<u>223,635</u>
	<u>\$ 173,492</u>	<u>\$ 332,351</u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts Payable	\$ -	\$ 2,500
Line of Credit - HAP, Inc.	-	200,000
Accrued Wages	2,277	-
Accrued Vacation Pay	1,987	-
Total Current Liabilities	<u>4,264</u>	<u>202,500</u>
Net Assets:		
Net Assets without Restrictions	116,677	129,851
Net Assets with Restrictions	52,551	-
Total Net Assets	<u>169,228</u>	<u>129,851</u>
	<u>\$ 173,492</u>	<u>\$ 332,351</u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA HOUSING, INC.
Statement of Activities
For the Year Ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Revenues:		
Grants	\$ 77,904	\$ 95,000
Developer Fees	36,294	-
Gain (Loss) on Sale of Property	1,290	(3,862)
Interest Income	152	96
Miscellaneous	82	200
City Support	-	63,445
Total Revenues	<u>115,722</u>	<u>154,879</u>
Expenses:		
Administrative	52,461	6,522
Program Services	76,435	18,506
Total Expenses	<u>128,896</u>	<u>25,028</u>
Increase (Decrease) in Net Assets	(13,174)	129,851
Net Assets Without Restrictions, Beginning of Year	<u>129,851</u>	<u>-</u>
Net Assets Without Restrictions, End of Year	<u>\$ 116,677</u>	<u>\$ 129,851</u>
Revenues:		
Restricted Grant - Weller	\$ 50,000	\$ -
Restricted Grant - MACF	10,000	-
Total Revenue	<u>60,000</u>	<u>-</u>
Expenses:		
Grant Expenses - Weller	7,449	-
Total Expenses	<u>7,449</u>	<u>-</u>
Increase in Net Assets with Restrictions	52,551	-
Net Assets with Restrictions, Beginning of Year	<u>-</u>	<u>-</u>
Net Assets with Restrictions, End of Year	<u>\$ 52,551</u>	<u>\$ -</u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA HOUSING, INC.
Statement of Functional Expenses
For the Year Ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Administrative:		
Salaries and Wages	\$ 47,029	\$ 1,730
Payroll Taxes	3,033	158
Professional Fees	1,560	\$ 4,634
Retirement Expense	839	-
Total	<u>52,461</u>	<u>6,522</u>
Program Services:		
Rehab Grants	72,411	-
Interest Expense	2,165	7,869
Property Taxes	1,030	-
Insurance	829	1,563
Excise Tax	-	3,849
Utilities	-	3,127
Supplies	-	1,917
Amortization	-	181
Total	<u>76,435</u>	<u>18,506</u>
Total Expenses	<u>\$ 128,896</u>	<u>\$ 25,028</u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA HOUSING, INC.
Statement of Cash Flows Without Restrictions
For the Year Ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Lloyds	\$ 36,294	\$ -
Cash received from City	-	63,445
Cash received from sale of real estate	199,900	378,000
Cash received from grants	91,112	95,000
Cash paid to suppliers and employees	(125,387)	(14,478)
Grants paid out	(57,366)	(21,095)
Interest and miscellaneous income received	234	296
Interest paid	(2,165)	(7,869)
Net Cash Provided by Operating Activities	<u>142,622</u>	<u>493,299</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and improvements	-	(217,316)
Cost of property sold	-	(381,862)
Deposits on houses	(9,500)	(6,000)
Net Cash (Used) by Investing Activities	<u>(9,500)</u>	<u>(605,178)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Loan fees (Paid)/Cancelled	319	(500)
New borrowings/(Loans Paid Off)	(200,000)	200,000
Net Cash Provided (Used) by Financing Activities	<u>(199,681)</u>	<u>199,500</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(66,559)	87,621
UNRESTRICTED CASH AND CASH EQUIVALENTS, Beginning of Year	87,621	-
UNRESTRICTED CASH AND CASH EQUIVALENTS, End of Year	<u>\$ 21,062</u>	<u>\$ 87,621</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Change in net assets	\$ (13,174)	\$ 129,851
Adjustments to reconcile change in net assets to net cash used by operating activities:		
Amortization	-	181
Increase in prepaid expenses	(2,012)	-
Increase in grants receivable	(56,924)	(21,095)
Increase in accrued expenses	4,264	-
Cost of property sold	212,968	381,862
Increase in accounts payable	(2,500)	2,500
Net Cash Provided By Operating Activities	<u>\$ 142,622</u>	<u>\$ 493,299</u>
CASH PAYMENTS FOR INTEREST	<u>\$ 2,165</u>	<u>\$ 7,869</u>

See accompanying notes and independent accountant's review report.

MITCHELL AREA HOUSING, INC.
Statement of Cash Flows With Restrictions
For the Year Ended September 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES:

Cash received from Grants	\$ 60,000
Grants paid out	<u>(7,449)</u>
Net Cash Provided by Operating Activities	<u>52,551</u>

NET INCREASE IN CASH AND CASH EQUIVALENTS 52,551

RESTRICTED CASH AND EQUIVALENTS, Beginning of Year	-
RESTRICTED CASH AND CASH EQUIVALENTS, End of Year	<u>\$ 52,551</u>

**RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH
PROVIDED BY OPERATING ACTIVITIES:**

Change in net assets	\$ 52,551
Net Cash Provided By Operating Activities	<u>\$ 52,551</u>

See accompanying notes and independent accountant's review report.

**MITCHELL AREA HOUSING, INC.
NOTES TO FINANCIAL STATEMENTS**

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities:

Mitchell Area Housing, Inc. (MAHI) was incorporated in 2022 as a non-profit organization established to assist families in the Mitchell area secure good quality housing and help low-income homeowners remain in their homes with forgivable rehabilitation loans to make necessary repairs and/or provide handicapped accessibility. The targeted population is primarily first time home buyers entering the work force and elderly home owners wanting to downsize. MAHI will serve residents of Mitchell and those within a 60 mile radius of Mitchell. The objective is to facilitate the construction of less expensive houses in the city and encourage home ownership.

Significant Accounting Policies:

Basis of Presentation: The financial statements of the Organization have been prepared using the accrual basis of accounting. The Organization reports information regarding its financial position and activities according to two classes of net assets: without restrictions and with restrictions. The Organization has no restricted assets. Contributions received, including unconditional promises to give, are recorded as unrestricted or temporarily restricted support depending on the existence and/or nature of any donor restrictions. Net assets with restrictions are reclassified to net assets without restrictions upon satisfaction of time or purpose restrictions. Unless specifically restricted by the donor, all contributions are considered to be available for unrestricted use.

Use of Estimates: Management uses estimates and assumptions in preparing financial statements. These estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported amounts of revenues and expenses. Actual results could differ from those estimates.

Revenue Recognition: Revenue from donations is recorded when received. Income from pledges is recorded when the pledge is made. Income from grants is recorded when the grant is awarded. Other income is recorded on the accrual basis.

Cash and Cash Equivalents: Cash includes a checking account and potentially certificates of deposit with a maturity of 90 days or less. At certain times, the Organization's bank balances exceeded Federally insured limits (\$250,000).

Tax Status: The Organization has been determined to be exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. Donations to the Organization are deductible for income tax purposes.

Advertising: Advertising costs are expensed as incurred.

Amortization: The loan costs were being amortized over the 3-year term of the loan.

Startup Costs: Startup costs in the prior year were expensed when incurred.

Allocation of Costs between Program and Support Functions: Allocation between functions are governed by the chart of accounts.

**MITCHELL AREA HOUSING, INC.
NOTES TO FINANCIAL STATEMENTS**

2. RELATED PARTIES:

MAHI shares office space and staff with the Mitchell Area Development Corporation (MADC). The two entities have separate boards, but do share staff. MAHI owed MADC \$2,000 at September 30, 2023.

3. LONG-TERM DEBT

Long-term debt consisted of the following:

	<u>2024</u>	<u>2023</u>
4% note payable to Homes are Possible, Inc. Repayment is interest only, payable quarterly. Principal is due at maturity which was August 10, 2025. Interest rate is fixed. The credit line limit was \$500,000. The note was repaid in the current year.	\$ -	\$200,000

4. INCOME TAXES:

The federal tax return (Forms 990) of MAHI for the fiscal years ending September 30, 2024 and 2023, are subject to examination by the IRS, generally for three years after it is filed.

5. LONG-TERM ASSETS

Long-term assets consist of the following:

	<u>2024</u>	<u>2023</u>
Deposits on Governor's houses with SD Housing	\$15,500	\$ 6,000
A house and lot on Duff St. in Mitchell valued at cost and held for sale. (Sold in current year.)	-	212,968
Costs incurred in connection with the South Lake Development Project	4,348	4,348
Loan origination fee paid to Homes Are Possible, Inc. of \$500 less amortization. (Cancelled in current year.)	-	319
	<u>\$ 5,848</u>	<u>\$223,635</u>

6. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the Organization's financial assets as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions.

**MITCHELL AREA HOUSING, INC.
NOTES TO FINANCIAL STATEMENTS**

	<u>2024</u>	<u>2023</u>
Financial Assets at year end	\$99,081	\$87,621
Less those unavailable for general expenditures within one year, due to:		
Designated payment of interest on long-term debt	-	(8,000)
Accrued Expenses	<u>(4,264)</u>	<u>-</u>
Financial assets available to meet cash needs for general expenditures within one year.	<u>\$98,817</u>	<u>\$79,621</u>

7. GRANT INCOME:

Grants received were as follows:

	<u>2024</u>	<u>2023</u>
SD Housing	\$ 77,904	\$ -
Mitchell Area Charitable Foundation	10,000	5,000
Sam Weller Family Foundation	50,000	50,000
Avera Health	<u>-</u>	<u>40,000</u>
	<u>\$137,904</u>	<u>\$95,000</u>

8. SOUTH LAKE HOUSING DEVELOPMENT PROJECT:

MAHI is acting as the developer of the South Lake Housing Development Project. The Project presently consists of 37 lots. A Tax Incremental District is presently planned to fund the affordable housing residential development project. The TIF boundary will be 14.5 acres which includes the 37 lots, public rights-of-way and streets.

9. DEVELOPMENT AGREEMENT WITH CJM CONSULTING, INC. (CJM):

In July, 2022, CJM agreed to transfer 23 lots to MAHI for no consideration and to sell 9 additional lots for development. MAHI also agreed to pursue a TIF as noted in Note 8.

10. RIDGEVIEW ON FOSTER STREET HOUSING DEVELOPMENT PROJECT:

MAHI is also the developer of the Ridgeview on Foster Street Project. This project consists of 54 lots donated to Mitchell Area Development Corporation by Avera Health to construct housing. The TIF for the South Lake Housing Development Project will also include this project.

11. CONTINGENCIES AND COMMITMENTS:

In July, 2024, MAHI formed Copper Flats, LLC, a South Dakota limited liability company, which was authorized to purchase land on South Capital Street in Mitchell from Jensen Capital & Development, LLC. Plans call for a three-story apartment building with 35 housing units for low-income individuals.

Copper Flats is authorized to borrow \$5.5 million from the Midwest Housing Development Fund for a construction loan and a term loan for \$533,515.

**MITCHELL AREA HOUSING, INC.
NOTES TO FINANCIAL STATEMENTS**

Copper Flats is also authorized to borrow \$1 million from the South Dakota Housing Development Authority (SDHDA) in the form of HOME funds. SDHDA will also lend Copper Flats \$600,000 in the form of Housing Trust Fund for a term loan.

MAHI has signed payment guarantees for the above loans. In connection with MAHI's role as developer, MAHI will receive developer fees throughout the project. In the current fiscal year, MAHI received \$36,294 in developer fees from Lloyd Companies.

12. SUBSEQUENT EVENTS:

Management has evaluated subsequent events through January 13, 2025, the date which the financial statements were available for issue.

In October, 2023, a Housing Infrastructure grant was approved for \$925,000 by the South Dakota Housing Development Authority and authorized by the American Rescue Plan Act. In November, 2024, the grant was awarded to MAHI as a subrecipient. The grant funds must be spent by September 30, 2026.



2025 Budget including Construction and Property

Income-

Interest	\$	25
City Subsidy for in-fill lots	\$	50,000

Home Rehab Grants:

Sam Weller Family	\$	50,000
Mitchell Area CF	\$	10,000
SDH HOF	\$	100,194
SDH HOME	\$	214,000
	\$	374,194

South Lake Development

Neighbor Water/Sewer	\$	38,000
HIFP Grant	\$	925,000
House sales	\$	550,000
Lot Sales	\$	125,000
	\$	1,600,000

Total Revenue: **\$ 2,024,219**

Expenses-

Administrative Costs	\$	121,492
Insurance	\$	5,000
Interest	\$	59,813
Professional Fees	\$	7,500
Title Fees	\$	2,500

Property Costs:

South Lake House at 191	\$	180,000
South Lake House at 151	\$	158,000
Engineering/Legal Expenses	\$	406,000
South Lake Infrastructure	\$	2,393,660
Rehab Grants	\$	374,194
Lots, demolish, dumping fees	\$	50,000
	\$	3,561,854

Total Expenses: **\$ 3,758,159**

***Net Income/Loss:** **\$ (1,613,940)**

*Low interest loans are covering 2025's net loss



**Mitchell Area Housing Inc.
Board of Directors
2024-2025**

OFFICERS

President.....Terry Sabers
Vice President.....Dr. Hilary Rockwell
Secretary/Treasurer.....Geri Beck

BOARD OF DIRECTORS

Terry Sabers.....Retired
Hilary Rockwell, MD.....Avera Queen of Peace Hospital
Teresa Sternhagen.....Toshiba America
Lee Anderson.....Trail King Industries
Jacqson Collins.....BankWest, Mitchell
Josh Lawson.....Mitchell Housing Authority
Geri Beck.....Mitchell Area Development Corp.
Skyler Mickelson..... Resolve Legal, PLLC

July 30, 2025

Stephanie Ellwein
City Administrator
City of Mitchell
612 N Main Street
Mitchell, SD 57301

Dear Ms. Ellwein,

Please find the enclosed application and proposal summary for the Mitchell Municipal Band. I hope the city will again partner with us in providing funding for our municipal band.

The Mitchell Municipal Band has provided free quality live music to the Mitchell community since its inception in 1883. The band, comprised of Mitchell area musicians from all walks of life, performs music in many genres to entertain young and old.

We request a subsidy of \$14,500, which will help with: director fees, new music, liability and equipment insurance, stipends for the musicians, equipment maintenance, and administrative fees associated with maintaining our 501(c)3 and other expenses.

Thank you for your time and consideration of this subsidy request. If you have any questions, please reach out to aacrothers@yahoo.com or mollymanchester08@gmail.com.

Sincerely,

Ann Crothers

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Mitchell Municipal Band

Address: 1120 S Rowley, Mitchell, SD 57301

Telephone: 970-319-7958

Contact (individual responsible for the project):

Name: Ann Crothers

Title: Treasurer

Address: 1120 S Rowley, Mitchell, SD 57301

Telephone: 970-319-7958

Email: aacrothers@yahoo.com

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other [Click or tap here to enter text.](#)

Amount Requested: \$ 14,500.00

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

The Mitchell Municipal Band provides free concerts to the community for 8 weeks in the summer. Mitchell area musicians and students participate in the band. The subsidy will help reimburse the musicians for gas and maintenance for their instruments, as well as fund music, directors, and equipment.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

None.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

The following people will get paid with the subsidy: Coordinating music director, guest directors, musicians (reimbursement for travel and instrument maintenance). We will also pay people who do extra work for the band, such as the music librarian, the people running the sound system, the announcer, soloists, and the people who set up flags.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

Our main goal is to play 8 concerts during the summer concert series. Our secondary goal is to maintain/grow the number of musicians in the band.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goal for the previous year subsidy.

Last year, we performed all 8 concerts. We have continued to maintain the number of musicians in the band.

3. **Measurement:** What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

We provide cultural/art events for the City of Mitchell. We are continuously promoting our concerts to maintain our current audience and to continue to grow the audience.

4. **Previous Subsidy:** If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

Please see 2025 income and expense report that is included in the paperwork. Our goal was to perform concerts for the

public. As of right now, we have performed 6 of our 8 concerts. One concert was canceled due to the weather.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

No.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

100%.

7. Please list all sources of private investment or contributions aside from your subsidy request.

Grants, time/travel, trailer maintenance, cleaning the bandshell, other volunteer performances

8. Do you receive any federal funding. If so, how much is received and from what source?

No.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Ann Crothers

Title: Treasurer

☒ By checking this box, I acknowledge my agreement to the above certification.

☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.

☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.

☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.

☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.

☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required

to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 07/30/25

Mitchell Municipal Band Income and Expenses

Income

City of Mitchell	\$	11,500.00
Current Checking Balance	\$	579.03
Uncashed musician checks from 2024	\$	567.00
Total	\$	12,646.03

Expenses

Directors	\$	1,250.00
Coordinating Director	\$	1,800.00
Musicians	\$	8,400.00
Photography	\$	25.00
Set Amount Duties	\$	800.00
Supplies/Instrument Repairs	\$	500.00
Music	\$	200.00
SD Annual Reporting fee	\$	10.00
General Supplies	\$	130.00
Trailer Maintenance	\$	223.31
IRS 501c3 Application Fee	\$	275.00

Total Expenses

Checking Account Balance	\$	282.72	
Savings Account Balance	\$	515.05	Emergency fund for trailer, tires, equipment, etc.

One Time Grants

Moose Lodge	\$	3,000.00
Sam Weller Foundation Fund	\$	7,500.00
Mitchell Area Charitable Foundation	\$	7,700.00
Total	\$	18,200.00

Paid out of grant funds

Brad's Instrument Repair	\$	8,733.82
Banners for stage	\$	88.61
Trailer	\$	9,377.57
Total	\$	18,200.00


Jenna Miller, President

Molly Manchester, Vice President

Mike Catalano, Secretary

Danielle DeKroif, Past President

**Mitchell Municipal Band
2026 Budget**

Income

City of Mitchell	\$	14,500.00
Current Checking Balance	\$	282.72
Total Income	\$	14,782.72

Expenses

Directors	\$	1,250.00
Coordinating Director	\$	1,800.00
Musicians	\$	7,800.00
Photography	\$	25.00
Set Amount Duties	\$	700.00
Supplies/Instrument Repair	\$	1,000.00
Music	\$	400.00
SD annual non-profit fee	\$	10.00
Insurance (Liability, Trailer, Equipment)	\$	3,000.00

Total Expenses	\$	14,735.00
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Checking Account Balance	\$	47.72	
Savings Account Balance	\$	512.17	Emergency fund for trailer, tires, equipment, etc.

MITCHELL MUNICIPAL BAND
BOARD MEMBERS 2024-2025
AS OF NOVEMBER 2024

Past President – Danielle DeKruif
President – Jenna Miller
Vice President – Molly Manchester
Treasurer – Ann Crothers
Secretary – Mike Catalano
Director of Marketing & Communication – Miranda Paulson
Director of Equipment and Tech – Mike Sejnoha



1620 Dodge St.
Stop Code 3148
Omaha, NE 68197



00045115
NSP 107 MITCHELL MUNICIPAL BAND
1120 S ROWLEY ST
MITCHELL SD 57301

01

Summary of Accounts - From 04/01/2025 To 06/30/2025

SERVICEMEMBERS CIVIL RELIEF ACT (SCRA)

If you are an **active duty member of the United States Military**, you may be eligible for additional benefits on your account(s) under the Servicemembers Civil Relief Act (SCRA).

For additional information regarding SCRA benefits, please call 855-868-8446 or log in to the website listed on the front of your statement and click 'Resources' for more information.

Account Type	Account Number	Beginning Balance	Ending Balance
Business Savings	41376815535	\$515.05	\$515.82
Total on Deposit			\$515.82

the great big small bank

800-642-0014

fnbo.com



Business Savings-XXXXXX5535**Account Summary****Description**

Beginning Balance	\$515.05
3 Credit(s) This Period	\$0.77
0 Debit(s) This Period	\$0.00
Ending Balance	\$515.82
Days in Statement	91

Interest Summary**Description**

Annual Percentage Yield Earned	0.60%
Interest Days	91
Interest Earned	\$0.77
Interest Paid This Period	\$0.77
Interest Paid Year-To-Date	\$1.53

Account Activity

Post Date	Description	Debits	Credits	Balance
	Beginning Balance			\$515.05
04-30	INTEREST PAYMENT		\$0.25	\$515.30
05-30	INTEREST PAYMENT		\$0.27	\$515.57
06-30	INTEREST PAYMENT		\$0.25	\$515.82
	Ending Balance			\$515.82

On July 1, 2025, our Deposit Agreement will be revised to the following (**revisions in bold**).

Longer Delays May Apply. In some cases, we will not make all of the funds that you deposit by check available to you on the first Business Day after the day of your deposit. Depending on the type of check that you deposit, funds may not be available until the second Business Day after the day of your deposit. However, the first **\$500** of your deposit will be available on the day we receive your deposit.

If we are not going to make all of the funds that you deposit by check available on the first Business Day after the day of your deposit, we will notify you at the time you make your deposit. We will also tell you when the funds will be available. If your deposit is not made directly to one of our employees, or if we decide to take this action after you have left the premises, we will mail you the notice the day after we receive your deposit.

If you will need the funds from a deposit right away, you should ask us when the funds will be available.

In addition, funds you deposit by check may be delayed for a longer period under the following circumstances:

- We believe a check you deposited will not be paid.
- You deposit checks totaling more than **\$6,725** on any one day.
- You redeposit a check that has been returned unpaid.
- You have repeatedly overdrawn your account in the last six months.
- There is an emergency, such as failure of communications or computer equipment.

We will notify you if we delay your ability to withdraw funds for any of these reasons, and we will tell you when the funds will be available. They will generally be available no later than the seventh Business Day after the day of your deposit.

Special Rules for New Accounts. If you are a new customer, the following special rules will apply during the first thirty (30) days your account is open.

Funds from deposits of cash made in person to one of our employees, electronic Direct Deposits and wire transfer deposits to your account will be available on the day we receive the deposit.

Funds from the first **\$6,725** of a days total deposits of cashiers, certified, tellers, travelers and federal, state and local government checks will be available on the first Business Day after the day of your deposit if the deposit meets certain conditions. For example, the checks must be payable to you. The excess over **\$6,725** may not be available until the ninth Business Day after the day of your deposit. If your deposit of these checks (other than a U.S. Treasury check) is not made in person to one of our employees, the first **\$6,725** may not be available until the second Business Day after the day of your deposit. Funds from all other check deposits will generally be available on the ninth Business Day after the day of your deposit.



1620 Dodge St.
Stop Code 3148
Omaha, NE 68197



00071151
MSP 106 MITCHELL MUNICIPAL BAND
1120 S ROWLEY ST
MITCHELL SD 57301

01

Summary of Accounts - From 01/01/2025 To 03/31/2025

SERVICEMEMBERS CIVIL RELIEF ACT (SCRA)

If you are an **active duty member of the United States Military**, you may be eligible for additional benefits on your account(s) under the Servicemembers Civil Relief Act (SCRA).

For additional information regarding SCRA benefits, please call 855-868-8446 or log in to the website listed on the front of your statement and click 'Resources' for more information.

Account Type	Account Number	Beginning Balance	Ending Balance
Business Savings	41376815535	\$514.29	\$515.05
Total on Deposit			\$515.05

one great big small bank



800-642-0014



fnbo.com



Business Savings-XXXXXX5535**Account Summary****Description**

Beginning Balance	\$514.29
3 Credit(s) This Period	\$0.76
0 Debit(s) This Period	\$0.00
Ending Balance	\$515.05
Days in Statement	90

Interest Summary**Description**

Annual Percentage Yield Earned	0.60%
Interest Days	90
Interest Earned	\$0.76
Interest Paid This Period	\$0.76
Interest Paid Year-To-Date	\$0.76

Account Activity

Post Date	Description	Debits	Credits	Balance
	Beginning Balance			\$514.29
01-31	INTEREST PAYMENT		\$0.26	\$514.55
02-28	INTEREST PAYMENT		\$0.24	\$514.79
03-31	INTEREST PAYMENT		\$0.26	\$515.05
	Ending Balance			\$515.05



1620 Dodge St.
Stop Code 3148
Omaha, NE 68197



00044766
MSP 105 MITCHELL MUNICIPAL BAND
1120 S ROWLEY ST
MITCHELL SD 57301

01

Summary of Accounts - From 06/01/2025 To 06/30/2025

SERVICEMEMBERS CIVIL RELIEF ACT (SCRA)

If you are an **active duty member of the United States Military**, you may be eligible for additional benefits on your account(s) under the Servicemembers Civil Relief Act (SCRA).

For additional information regarding SCRA benefits, please call 855-868-8446 or log in to the website listed on the front of your statement and click 'Resources' for more information.

Account Type	Account Number	Beginning Balance	Ending Balance
Free Business Checking	733954630	\$23,377.03	\$23,377.03
Total on Deposit			\$23,377.03

The great big small bank

800-642-0014

fnbo.com



Free Business Checking-XXXXXX4630

Account Summary**Description**

Beginning Balance	\$23,377.03
0 Credit(s) This Period	\$0.00
0 Debit(s) This Period	\$0.00
Ending Balance	\$23,377.03

On July 1, 2025, our Deposit Agreement will be revised to the following (**revisions in bold**).

Longer Delays May Apply. In some cases, we will not make all of the funds that you deposit by check available to you on the first Business Day after the day of your deposit. Depending on the type of check that you deposit, funds may not be available until the second Business Day after the day of your deposit. However, the first **\$500** of your deposit will be available on the day we receive your deposit.

If we are not going to make all of the funds that you deposit by check available on the first Business Day after the day of your deposit, we will notify you at the time you make your deposit. We will also tell you when the funds will be available. If your deposit is not made directly to one of our employees, or if we decide to take this action after you have left the premises, we will mail you the notice the day after we receive your deposit.

If you will need the funds from a deposit right away, you should ask us when the funds will be available.

In addition, funds you deposit by check may be delayed for a longer period under the following circumstances:

- We believe a check you deposited will not be paid.
- You deposit checks totaling more than **\$6,725** on any one day.
- You redeposit a check that has been returned unpaid.
- You have repeatedly overdrawn your account in the last six months.
- There is an emergency, such as failure of communications or computer equipment.

We will notify you if we delay your ability to withdraw funds for any of these reasons, and we will tell you when the funds will be available. They will generally be available no later than the seventh Business Day after the day of your deposit.

Special Rules for New Accounts. If you are a new customer, the following special rules will apply during the first thirty (30) days your account is open.

Funds from deposits of cash made in person to one of our employees, electronic Direct Deposits and wire transfer deposits to your account will be available on the day we receive the deposit.

Funds from the first **\$6,725** of a days total deposits of cashiers, certified, tellers, travelers and federal, state and local government checks will be available on the first Business Day after the day of your deposit if the deposit meets certain conditions. For example, the checks must be payable to you. The excess over **\$6,725** may not be available until the ninth Business Day after the day of your deposit. If your deposit of these checks (other than a U.S. Treasury check) is not made in person to one of our employees, the first **\$6,725** may not be available until the second Business Day after the day of your deposit. Funds from all other check deposits will generally be available on the ninth Business Day after the day of your deposit.



1620 Dodge St.
Stop Code 3148
Omaha, NE 68197



00036512
MSP 80

MITCHELL MUNICIPAL BAND
1120 S ROWLEY ST
MITCHELL SD 57301

01

Summary of Accounts - From 05/01/2025 To 05/31/2025

Important Notice Regarding Interest Rates:

Interest rates for consumer interest-bearing accounts may fluctuate daily and vary based on the primary account holder's county of residence. If you move within our service area, your rates may change according to your new county.

For questions, contact us. Thank you for being our customer.

Account Type	Account Number	Beginning Balance	Ending Balance
Free Business Checking	733954630	\$18,977.03	\$23,377.03
Total on Deposit			\$23,377.03

The great big small bank

800-642-0014

fnbo.com



Free Business Checking-XXXXXX4630**Account Summary****Description**

Beginning Balance	\$18,977.03
1 Credit(s) This Period	\$11,500.00
1 Debit(s) This Period	\$7,100.00
Ending Balance	\$23,377.03

Deposit Activity**PAPER**

Post Date	Description	Amount
05-29	CUSTOMER DEPOSIT	\$11,500.00
Total Paper Deposits		\$11,500.00

Withdrawal Activity**PAPER**

Post Date	Description	Amount
05-29	Check #1068	\$7,100.00
Total Paper Withdrawals		\$7,100.00

Checks Cleared

X	Check #	Date	Amount	X	Check #	Date	Amount
☐	1068	05/29/2025	\$7,100.00				

On July 1, 2025, our Deposit Agreement will be revised to the following (**revisions in bold**).

Longer Delays May Apply. In some cases, we will not make all of the funds that you deposit by check available to you on the first Business Day after the day of your deposit. Depending on the type of check that you deposit, funds may not be available until the second Business Day after the day of your deposit. However, the first **\$500** of your deposit will be available on the day we receive your deposit.

If we are not going to make all of the funds that you deposit by check available on the first Business Day after the day of your deposit, we will notify you at the time you make your deposit. We will also tell you when the funds will be available. If your deposit is not made directly to one of our employees, or if we decide to take this action after you have left the premises, we will mail you the notice the day after we receive your deposit.

If you will need the funds from a deposit right away, you should ask us when the funds will be available.

In addition, funds you deposit by check may be delayed for a longer period under the following circumstances:

- We believe a check you deposited will not be paid.
- You deposit checks totaling more than **\$6,725** on any one day.
- You redeposit a check that has been returned unpaid.
- You have repeatedly overdrawn your account in the last six months.
- There is an emergency, such as failure of communications or computer equipment.

We will notify you if we delay your ability to withdraw funds for any of these reasons, and we will tell you when the funds will be available. They will generally be available no later than the seventh Business Day after the day of your deposit.

Special Rules for New Accounts. If you are a new customer, the following special rules will apply during the first thirty (30) days your account is open.

Funds from deposits of cash made in person to one of our employees, electronic Direct Deposits and wire transfer deposits to your account will be available on the day we receive the deposit.

Funds from the first **\$6,725** of a days total deposits of cashiers, certified, tellers, travelers and federal, state and local government checks will be available on the first Business Day after the day of your deposit if the deposit meets certain conditions. For example, the checks must be payable to you. The excess over **\$6,725** may not be available until the ninth Business Day after the day of your deposit. If your deposit of these checks (other than a U.S. Treasury check) is not made in person to one of our employees, the first **\$6,725** may not be available until the second Business Day after the day of your deposit. Funds from all other check deposits will generally be available on the ninth Business Day after the day of your deposit.



1620 Dodge St.
Stop Code 3148
Omaha, NE 68197



00054839
MSP 75 MITCHELL MUNICIPAL BAND
1120 S ROWLEY ST
MITCHELL SD 57301

01

Summary of Accounts - From 04/01/2025 To 04/30/2025

SERVICEMEMBERS CIVIL RELIEF ACT (SCRA)

If you are an **active duty member of the United States Military**, you may be eligible for additional benefits on your account(s) under the Servicemembers Civil Relief Act (SCRA).

For additional information regarding SCRA benefits, please call 855-868-8446 or log in to the website listed on the front of your statement and click 'Resources' for more information.

Account Type	Account Number	Beginning Balance	Ending Balance
Free Business Checking	733954630	\$11,277.03	\$18,977.03
Total on Deposit			\$18,977.03

the great big small bank

800-642-0014

fnbo.com



Free Business Checking-XXXXXX4630**Account Summary****Description**

Beginning Balance	\$11,277.03
1 Credit(s) This Period	\$7,700.00
0 Debit(s) This Period	\$0.00
Ending Balance	\$18,977.03

Deposit Activity**PAPER**

Post Date	Description	Amount
04-03	CUSTOMER DEPOSIT	\$7,700.00
Total Paper Deposits		\$7,700.00



1620 Dodge St.
Stop Code 3148
Omaha, NE 68197



00070762

MSP 104

MITCHELL MUNICIPAL BAND
1120 S ROWLEY ST
MITCHELL SD 57301

01

Summary of Accounts - From 03/01/2025 To 03/31/2025

SERVICEMEMBERS CIVIL RELIEF ACT (SCRA)

If you are an **active duty member of the United States Military**, you may be eligible for additional benefits on your account(s) under the Servicemembers Civil Relief Act (SCRA).

For additional information regarding SCRA benefits, please call 855-868-8446 or log in to the website listed on the front of your statement and click 'Resources' for more information.

Account Type	Account Number	Beginning Balance	Ending Balance
Free Business Checking	733954630	\$11,287.03	\$11,277.03
Total on Deposit			\$11,277.03

 the great big small bank



800-642-0014



fnbo.com



Free Business Checking-XXXXXX4630**Account Summary****Description**

Beginning Balance	\$11,287.03
0 Credit(s) This Period	\$0.00
1 Debit(s) This Period	\$10.00
Ending Balance	\$11,277.03

Withdrawal Activity
ELECTRONIC

Post Date	Description	Amount
03-21	4400 SD SECRETARY OF STAT605-7733537 SD	\$10.00
	Total Electronic Withdrawals	\$10.00



1620 Dodge St.
Stop Code 3148
Omaha, NE 68197



00046613

MSP 81 MITCHELL MUNICIPAL BAND
1120 S ROWLEY ST
MITCHELL SD 57301

01

Summary of Accounts - From 02/01/2025 To 02/28/2025

Account Type	Account Number	Beginning Balance	Ending Balance
Free Business Checking	733954630	\$3,787.03	\$11,287.03
Total on Deposit			\$11,287.03

The great big small bank

800-642-0014

fnbo.com



Free Business Checking-XXXXXX4630**Account Summary****Description**

Beginning Balance	\$3,787.03
1 Credit(s) This Period	\$7,500.00
0 Debit(s) This Period	\$0.00
Ending Balance	\$11,287.03

Account Activity

Post Date	Description	Debits	Credits	Balance
	Beginning Balance			\$3,787.03
02-12	CUSTOMER DEPOSIT		\$7,500.00	\$11,287.03
	Ending Balance			\$11,287.03



1620 Dodge St.
Stop Code 3148
Omaha, NE 68197



00055054
HSP 76 MITCHELL MUNICIPAL BAND
1120 S ROWLEY ST
MITCHELL SD 57301

01

Summary of Accounts - From 01/01/2025 To 01/31/2025

Account Type	Account Number	Beginning Balance	Ending Balance
Free Business Checking	733954630	\$1,146.03	\$3,787.03
Total on Deposit			\$3,787.03

The great big small bank

800-642-0014

fnbo.com



Free Business Checking-XXXXXX4630**Account Summary****Description**

Beginning Balance	\$1,146.03
1 Credit(s) This Period	\$3,000.00
2 Debit(s) This Period	\$359.00
Ending Balance	\$3,787.03

Account Activity

Post Date	Description	Debits	Credits	Balance
	Beginning Balance			\$1,146.03
01-09	CUSTOMER DEPOSIT		\$3,000.00	\$4,146.03
01-16	Check #1026	\$84.00		\$4,062.03
01-23	Check #1067	\$275.00		\$3,787.03
	Ending Balance			\$3,787.03

Checks Cleared

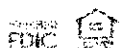
X	Check #	Date	Amount	X	Check #	Date	Amount
☐	1026	01/16/2025	\$84.00	☐	1067	01/23/2025	\$275.00

3871.03

The great big small bank

800-642-0014

fnba.com



APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: The Mitchell Prehistoric Indigenous Archaeological Site & Museum

Address: 3200 Indian Village Road

Telephone: (605)-996-5473

Contact (individual responsible for the project):

Name: Christian New

Title: Executive Director

Address: 3200 Indian Village Road

Telephone: (605)-996-5473

Email: director@mittchellindianvillage.org

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other

Amount Requested: \$25,000

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

3. **Measurement:** What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

4. **Previous Subsidy:** If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

5. **Competition:** Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

6. **Subsidy as a percent of income:** What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

7. Please list all sources of private investment or contributions aside from your subsidy request.

8. Do you receive any federal funding. If so, how much is received and from what source?

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Christian New

Title: Executive Director

☒ By checking this box, I acknowledge my agreement to the above certification.

☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.

☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.

☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.

☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.

☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 7/29/2025

1. Subsidy Intended Use

The Mitchell Prehistoric Indigenous Archaeological Site & Museum (hereafter referred to as “the Mitchell Site”), requests a \$25,000 grant to support our school/educational programs and technology interface improvements. Our three primary identified purposes for the subsidy are as follows:

- a. Continuation of our policy to provide free admission to all school groups.
- b. Development of/elaboration on educational programs
- c. Design and implementation of new technology to enhance the museum-goer experience

2. Goals

- a. In May 2025 we had over 800 school children tour our facilities at absolutely no cost to any of the schools, and we have already received numerous bookings for school tours in the fall. In 2026, we seek to expand our reach and scope through outreach to the Mitchell public school district, Mitchell private schools, and every school/district within a 75 mile radius.
- b. As an extension of focus on education, the Mitchell Site seeks to create and expand upon educational programs which inspire change in the Mitchell community and beyond—especially as it pertains to food security, cultural awareness, and indigenous knowledge bases. Specifically, we are in the developmental stages of a program which takes the lessons learned here about agricultural productivity on smaller scales for application in underserved communities in Mitchell and beyond. This program would be free to those who sign up and would include things like seed packs, gardening gloves, and interactive classes here at the Mitchell Site which would educate on the agricultural achievements of the Villagers who inhabited this site 1,000 years ago—applying them even on seemingly small, unproductive plots of land. This is something with huge collaborative potential with multiple local institutions such as the Mitchell Public Library and the Abbott House.
- c. There are multiple information technology interfaces which we are seeking to update in the off-season, including the filming of new Archeodome videos, digitization of information in our Laboratory, and the development of an augmented reality for the dig site.

3. Measurement

- a. Ultimately, establishing regular ties with regional school districts and beyond to engage students in curriculum designed around the Mitchell Site has multi-dimensional benefits: educational vigor and tactile learning opportunities for school-age children, increased awareness of the Mitchell Site across all demographics, and increased dollars spent in the City of Mitchell as more and

more people visit us in both academic and touristic contexts. We will track progress and public benefit using the following measurable goals:

- School Participation: Record the number of schools and districts participating in the program annually (goal: increase by at least 6 new schools or districts in 2026).
- Student Attendance: Track the total number of students served through school tours (goal: 15–20% increase from the 800 served in 2025, or approx. 920–960 students in 2026).
- Geographic Reach: Document the geographic distribution of participating schools, with the goal of serving schools from at least 10 new communities within the 75-mile target radius.
- Teacher and Administrator Feedback: Collect qualitative and quantitative feedback via post-tour surveys (goal: 90% satisfaction rate or higher among educators).
- Program Quality Metrics: Maintain high educational value through tracking of interactive elements delivered, number of guided tours given, and pre/post-visit educational materials distributed.

This initiative aligns with City of Mitchell priorities in the following ways:

- Educational Excellence: By providing free, curriculum-aligned learning opportunities that supplement classroom instruction and promote cultural literacy among youth.
- Access & Equity: By removing cost barriers and intentionally reaching out to underserved rural schools and students.
- Tourism and Community Recognition: By positioning the City of Mitchell as a regional hub for educational field trips, bringing hundreds of new young visitors (and their families) to the community annually.
- Youth Engagement: By fostering early interest in local history, agriculture, and science among young residents, which contributes to a more informed and engaged future citizenry.

All outcomes are measured by direct participation and program growth, not by inflation-driven metrics, and are fully dependent on the availability of additional funding through the city subsidy.

- b. To ensure transparency and accountability, the following specific actions and metrics will be used:

- Program Enrollment: Track the number of participants who sign up for the program, with a goal of reaching at least 75 Mitchell residents in the first year.
- Engagement Metrics: Count the number of attendees at each interactive class or workshop (goal: 150 total class attendances over the year).
- Community Distribution: Record the number of seed packs and gardening kits distributed (goal: 75 kits).
- Survey Feedback: Administer pre- and post-program surveys to evaluate changes in participants' knowledge, confidence in home gardening, and awareness of Indigenous agricultural practices (goal: 80% report increased knowledge or confidence).
- Partnership Development: Document collaboration with at least two community partners (e.g., Mitchell Public Library, Abbott House) in program delivery or promotion.
- Garden Impact: Voluntarily track how many participants start home or community garden plots as a result of the program (goal: 20+ gardens started or expanded).

This project aligns with the City of Mitchell's stated priorities of:

- Community Development: By enhancing educational opportunities and supporting residents' self-sufficiency through food production.
- Youth and Underserved Populations: By offering inclusive, free programming that benefits underserved community members, including at-risk youth in partnership with organizations like the Abbott House.
- Cultural Enrichment & Tourism: By promoting Mitchell's heritage as an archaeological site and encouraging public use of educational facilities that attract both residents and visitors.
- Collaborative Local Partnerships: By actively working with local institutions and organizations to deliver meaningful programming and build community capacity.

Importantly, none of the above metrics are tied to inflation-based changes. All measurable outcomes reflect direct action and community engagement made possible by the city's financial support.

- c. The technology which we seek to implement will further legitimize the Mitchell Site as a premier destination for South Dakotans and beyond. The requested

subsidy will help fund critical updates to our digital and interpretive infrastructure, enhancing both educational quality and visitor engagement. Planned improvements include the filming and production of new educational videos for the Archeodome, digitization of key artifact and research data within our onsite Laboratory for visitors to explore, and development of an augmented reality (AR) experience for our dig site. These upgrades will allow us to offer a more impressive, modern, immersive, and accessible experience for all visitors—both in-person and remote—while also preserving and sharing our archaeological data in new and innovative ways. Each element of this upgrade will be tracked and evaluated using the following specific actions and performance metrics:

- Video Production: Completion and installation of 2 new educational Archeodome videos (goal: 100% completion before 2026 tour season).
- Laboratory Digitization: Schematize artifacts found into 5 main categories which will have definitions, Mitchell Site examples, and broader context in North American prehistoric archaeology (goal: 100% completion before 2026 tour season).
- Augmented Reality Rollout: Development and launch of an AR feature available on-site via mobile or tablet (goal: launch pilot experience by start of 2026 summer season).
- User Engagement Metrics: Collect visitor usage data for AR and digital tools (goal: at least 300 unique users in first season).
- Visitor Feedback: Conduct surveys to measure public satisfaction with the new features (goal: 85% positive response rate regarding educational value and usability).

This project advances several of the City of Mitchell’s strategic priorities:

- Technology & Innovation: By investing in modern digital tools that improve accessibility, educational depth, and engagement across all age groups.
- Cultural Tourism: By enhancing the visitor experience with dynamic and interactive content that distinguishes Mitchell as a forward-thinking cultural destination.
- Preservation & Heritage Education: By ensuring that key cultural and scientific data from the site is preserved, digitized, and made available to future researchers, educators, and the public.

- Off-Season Development: By strategically using the tourism off-season to improve infrastructure and ensure a high-quality offering when peak visitation resumes.

Each of these goals is tied directly to project deliverables and completion benchmarks—not inflation-based measurements—and will result in a tangible benefit to both the local community and visitors to Mitchell.

4. Previous Subsidy—see attached FY2025 Report

5. Competition

The Mitchell Prehistoric Indigenous Archaeological Site & Museum does not compete with private enterprise in any traditional commercial sense. As a nonprofit educational and cultural institution, our mission is centered around public service—providing free and low-cost access to educational programming, cultural preservation, and heritage tourism experiences that are not offered by private entities in the area. The types of services we provide are uniquely tied to our site’s archaeological significance and are not replicated by any local or regional private enterprise.

Where overlap may exist (such as guided tours or classes), our services differ significantly in scope and purpose. We offer these experiences not for profit, but as part of our educational mission, often free of charge or at minimal cost to ensure accessibility for underserved populations. The requested subsidy is therefore necessary to sustain and expand programs that serve the public good but do not generate sufficient revenue to be self-sustaining. It allows us to fill a critical gap where private enterprise either cannot or does not operate—particularly in providing cultural education, historic preservation, and free programming for schools and families

6. Subsidy as % of Income

Based on a budget of approximately \$200,000, our subsidy request amounts to 12.5% of that amount.

7. Sources of Private Investment

The Mitchell Site has a few sources of private investment:

- Contributions to the Mitchell Prehistoric Indian Village Endowment Fund (over \$620,000 raised to date; restricted for long-term sustainability)
- Individual Donor Contributions (the “Old Bones Club”) equalling approx. \$13,500 YTD for general operational costs
- \$15,000 from the Thomsen Foundation for Archeodome Maintenance
- Personal Donations from Jerry Garry and Steve Kinsella equalling approx. \$36,000 for general operational costs

- The City of Mitchell Subsidy Grant for FY 2025 equalling \$19,000

The Mitchell Site's Board of Directors has also agreed to match the City Subsidy Grant dollar for dollar; they seek to extend the positive impact of the city grant—thus the benefits to both Mitchell and the Mitchell Site—by committing to a match.

8. Federal Funding

The Mitchell Site does not receive any federal funding.

Mitchell Prehistoric Indian Village

	2024	2025
Income		
Admissions	\$42,000.00	\$40,500.00
Gift Shop	\$45,000.00	\$39,500.00
Membership	\$ 4,600.00	\$ 4,600.00
Discovery Circle	\$10,000.00	\$10,000.00
City	\$19,000.00	\$19,000.00
Thomsen Enterprises	\$10,000.00	\$15,000.00
Kinsella	\$ 2,000.00	\$ 4,000.00
Gladys Kriebel Fdn	\$ 6,500.00	\$10,000.00
Elfrieda Frank Fdn	\$11,700.00	\$10,000.00
Sheldon Reese Fdn	\$ 7,500.00	\$ 7,500.00
Boehnen Family	\$ 2,000.00	\$ 0.00
Brick & Charitable Deeds	\$ 2,500.00	\$ 2,500.00
Anonymous	\$20,000.00	\$30,000.00
Toomey Fdn	\$ 5,000.00	\$ 0.00
First Interstate Bank	\$ 5,000.00	\$ 0.00
First Dakota Bank	\$ 2,500.00	\$ 0.00
SD Community Fdn	\$ 0.00	\$ 2,300.00
Misc Income	\$ 3,600.00	\$1000 0.00
Total Income	\$212,400.00	\$195,900.00

	2024	2025
Expenses		
Inventory	\$ 0.00	\$ 5,000.00
Accounting & Legal	\$ 523.00	\$ 523.00
Administrative Salary	\$41,600.00	\$106,000.00
Management Salary	\$ 6,400.00	
Guide Wages	\$30,000.00	
High School Employee	\$ 7,700.00	
Summer Interns	\$ 6,000.00	\$ 2,500.00
Payroll Taxes	\$ 8,500.00	\$ 8,500.00
Advertising	\$20,619.00	\$ 10,000.00
Archeodome Expense	\$10,750.00	\$ 15,000.00
Building Maintenance	\$ 2,500.00	\$ 1,000.00
Bank & Service Charges	\$ 75.00	\$ 0.00
Dues & Subscriptions	\$ 1,275.00	\$ 500.00
Insurance	\$14,900.00	\$ 14,901.00
Workmans Comp	\$ 809.00	(included)
Licenses & Permits	\$ 10.00	\$ 0.00
Loan – SBA	\$ 4,512.00	\$ 4,512.00
Augustana University	\$ 1,200.00	\$ 1,200.00
Office Expense	\$ 1,200.00	\$ 1,200.00
Postage & Delivery	\$ 594.00	\$ 500.00
Programs Development	\$11,190.00	1,000.00
Telephone	\$ 2,650.00	\$ 2,000.00
Utilities	\$22,000.00	\$ 19,000.00
Credit Card Fees	\$ 900.00	\$ 3,500.00
Site Maintenance		
Audrey’s Garden	\$ 1,000.00	\$ 1,000.00
Grounds	\$ 1,000.00	\$ 1,000.00
Travel & Meals	\$ 1,000.00	\$ 1,000.00
Total Expense	\$198,907.00	\$199,836.00

Board of Directors 2025

Steve Kinsella — President

Jerry Garry — Vice President

John Koons — Treasurer

Myron Sonne — Secretary

John Erck

Tamara St. John

Belinda Joe

Grant Eucker

Peter Lengkeek

Report on the 2025 Mitchell City Subsidy Funding for the Mitchell Prehistoric Archaeological Site

Christian New, Executive Director

6/25/2025

The Mitchell Prehistoric Indian Village Preservation Society is entering its 47th year partnering with the City of Mitchell to preserve and protect this National Historic Landmark, an asset of the city totally unique to the state of South Dakota. Since taking over as Executive Director in January, one of my biggest goals has been to further our engagement amongst Mitchell and surrounding communities by stressing how truly unique it is to have a site like this here, let alone one that has had such a concerted effort by community members to be protected and preserved. We are a uniquely engaging place; as the only active archaeological site open to the public in South Dakota, we offer something to visitors that they cannot find elsewhere in the state. That ultimately means our success and the success of Mitchell as a community are inextricably linked, and the funding received from the City has gone into things which uplift us as an institution and Mitchell as a whole.

When applying for subsidy funding from the City of Mitchell in 2024, our stated goals were “to increase attendance and awareness of this unique museum... performance measurements consist of the number of visitors to the site, the number of school children touring the site each year, and the number of attendees at our special events.” This report outlines the strides and successes of our events, our online marketing and engagement, and our school tour program.

Firstly, our special events have thus far been great successes. Our Wolf Moon event in January brought in a lot of people, especially from Mitchell and surrounding communities. This event was free to the public and allowed visitors to learn games and hear stories from Native American cultural presenters, get their face painted, win prizes, and engage with our museum and dig site. On our Archaeology Day on June 14th, we saw over 200 people from the community and beyond come to talk to archaeologists, throw atlats, make corn husk dolls, participate in the kids dig, and more. We have our Children’s Day planned for July 12th, and plans for various speakers/cultural presentations in the months following that. These are all events which uplift the community through fun, educational activities about time periods and subjects which are often lesser known, lesser understood, and generally underrepresented.

We have also seen huge strides in online marketing and engagement through that, especially on Google, Facebook, and our redesigned website. In March, we changed our name to include the terms “archaeological” and “museum,” and that has seen large improvements in SEO ranking when people search key phrases such as “attractions,” “things to do in Mitchell,” “things to do in South Dakota,” “museums near me,” etc. So far this year through our Google business profile, we have had 10,306 people view our profile, 1,006 website clicks, and 1,584 searches showing us in Google search results. Further, by using some of the subsidy for Facebook and Google ads using our new name, we have fostered online engagement - which has translated directly to improved admission numbers:

April 2024: 436 Visitors
April 2025: 472 Visitors

May 2024: 587 Visitors
May 2025: 610 Visitors

June 2024: 1,434 Visitors
June 2025: 1,518 Visitors

As the busy summer season continues and we continue to increase our brand awareness with our name and logo change, community outreach, and marketing, we expect to see further increases in visitation.

In general, Facebook has been a great litmus test for statistics regarding engagement; in the last month we have had 61.5k profile views, 880 content interactions, and 89 follows - these represent 310%, 49.9%, and 242% increases respectively as compared to last year during the same time frame. Facebook also offers a statistic called 'Reach' which tells us the number of unique users who have seen a piece of content at least once. For our Archaeology Day advertising, we had a reach of 27.9k to unique users, of which 26.7k were non-followers of our page. This indicates a very successful campaign targeted at people who have not heard of us before.

Though we have been receiving a lot of attention from non-local tourists, we have also seen increases in community involvement here - people from Mitchell and surrounding communities have been visiting and being made aware of the significance of our sites. This has been in part due to presentations given to local community organizations (such as the Kiwanis, Lions, and Rotary organizations), forging local partnerships (such as with the Community Theatre, DWU, and Mitchell Tech), setting up a booth at First Fridays, and local school tours.

Arguably the most important undertaking of the Mitchell Site is our school tour program. Despite losing certain grants which allowed us to give free school tours, we have been able to continue giving these tours for free because of the city subsidy grant. In May alone, we saw 800 schoolchildren (not included in our visitation numbers above) come to the Village for the opportunity to engage with the amazing achievements of the people who once inhabited this site. We have also seen an increase in the number of reservation schools coming for tours; the Sioux Falls chapter of the Bureau for Indian Education brought 125 indigenous school children in late May, and were so impressed with their time here and the fact that it was free that they called the next day to book their tour for next year.

All of these increases in visitation and awareness would not have been possible without the funds from the city subsidy grant, and increased visitors to the Mitchell Site provides numerous benefits to the community of Mitchell as a whole. On average, people spend 1 to 1.5 hours here; this translates to broader economic success in the community as people are more likely to stay and go spend money on food, gasoline, and hotels. Working closely with the Chamber of Commerce has put our goals into a context of economic success for the community: put simply, our site gives people the opportunity to make Mitchell a stay-over versus a stop-over location in their travels. We have gotten numerous reports from individuals who have seen waves of school children who were here to tour our site walking around downtown, eating ice cream, going to the restaurants in town, etc. Colloquial examples like this reinforce the notion that coming to the Village means more money for the community as a whole, and the subsidy we receive from the City is crucial in mutual success.

**ELO Prof LLC
PO Box 249
Mitchell, SD 57301
605-996-7717**

September 3, 2025

CONFIDENTIAL

MITCHELL PREHISTORIC INDIAN VILLAGE
PO BOX 621
MITCHELL, SD 57301

Dear Mitchell Prehistoric Indian Village:

We have prepared the following returns from information you provided :

Return of Organization Exempt From Income Tax (Form 990)

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.

Federal Filing Instructions

Your Form 990 for the year ended 12/31/24 shows no balance due.

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. Your electronically filed return is not complete without your 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 as soon as possible to:

ELO Prof LLC
PO Box 249
Mitchell, SD 57301

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

Also enclosed is any material you furnished for use in preparing the returns. If any of the returns are examined by taxing authorities, 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.

Thank you for the opportunity to provide you with our services.

Form **8879-TE**

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

2024

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 _____
Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Department of the Treasury
Internal Revenue Service
Name of filer

MITCHELL PREHISTORIC INDIAN VILLAGE

EIN or SSN
46-0345946

Name and title of officer or person subject to tax
**CHRISTIAN NEW
EXECUTIVE DIRECTOR**

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	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>207,176</u>
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	☐	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 2024 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 **ELO PROF LLC** to enter my PIN **74186** as my signature

ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2024 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 2024 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 **09/03/25**

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.

46141477175

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 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 **JONATHAN J. GUENTHNER, CPA** Date **09/03/25**

Form

990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

MITCHELL PREHISTORIC INDIAN VILLAGE

Doing business as PRESERVATION SOCIETY

Number and street (or P.O. box if mail is not delivered to street address)
PO BOX 621

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
MITCHELL SD 57301

D Employer identification number

46-0345946

E Telephone number

605-996-5473

G Gross receipts\$

232,319

F Name and address of principal officer:

CHRISTIAN NEW
LOCAL DELIVERY
MITCHELL SD 57301

H(a) Is this a group return for subordinates? ☐ Yes ☒ No
H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

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

J Website: WWW.MITCHELLINDIANVILLAGE.ORG

H(c) Group exemption number

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1978

M State of legal domicile: SD

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
THE PRESERVATION & DEVELOPMENT OF ARCHEOLOGICAL SITE RELATED TO INHABITANTS OF LOCAL SITE AND PUBLIC EDUCATION OF SUCH SITE.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 9

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 9

5 Total number of individuals employed in calendar year 2024 (Part V, line 2a) 5 14

6 Total number of volunteers (estimate if necessary) 6 0

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

7b 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 164,898 Current Year 150,218

9 Program service revenue (Part VIII, line 2g) 42,905 40,591

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 0

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 14,382 16,367

12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 222,185 207,176

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 0

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) 85,487 129,279

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) 213,179 160,995

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 298,666 290,274

19 Revenue less expenses. Subtract line 18 from line 12 -76,481 -83,098

Net Assets or Fund Balances

20 Total assets (Part X, line 16) Beginning of Current Year 1,104,892 End of Year 1,033,834

21 Total liabilities (Part X, line 26) 115,081 126,987

22 Net assets or fund balances. Subtract line 21 from line 20 989,811 906,847

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
CHRISTIAN NEW
Type or print name and title
EXECUTIVE DIRECTOR

Date

Paid Preparer Use Only

Preparer's name
JONATHAN J. GUENTHNER, CPA

Preparer's signature
JONATHAN J. GUENTHNER, CPA

Date
09/03/25

Check ☐ if self-employed PTIN
P01250035

Firm's name
ELO PROF LLC

Firm's EIN
46-0434947

Firm's address
PO BOX 249
MITCHELL, SD 57301

Phone no.
605-996-7717

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

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2024)

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Part III

Statement of Program Service Accomplishments

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

1

Briefly describe the organization's mission:

THE PRESERVATION & DEVELOPMENT OF ARCHEOLOGICAL SITE RELATED TO INHABITANTS OF LOCAL SITE AND PUBLIC EDUCATION OF SUCH SITE.

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

YesNo

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?

YesNo

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 \$ 74,063 including grants of \$) (Revenue \$)

PRESERVED AND DEVELOPED ARCHEOLOGICAL SITE RELATED TO INHABITANTS OF LOCAL SITE.

4b

(Code:) (Expenses \$ 177,427 including grants of \$) (Revenue \$)

EDUCATED THE PUBLIC AS TO THE NATURE OF THE PREHISTORIC INHABITANTS OF LOCAL SITE.

4c

(Code:) (Expenses \$ N/A including grants of \$) (Revenue \$)

4d

Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses

251,490

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>	22	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>	23	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>	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 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>	25a	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>	25b	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>	26	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>	27	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>	28a	X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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>	28c	X
29	Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29	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>	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	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>	32	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>	33	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>	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	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>	35b	
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>	36	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>	37	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.	38	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	1a	0
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		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	14
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? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	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? If "No," provide an explanation on Schedule O	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

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent	1b	9	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the organization have members or stockholders?	6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a	The governing body?	8a	X	
b	Each committee with authority to act on behalf of the governing body?	8b	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (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.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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.

CHRISTIAN NEW
MITCHELL

LOCAL DELIVERY

SD 57301

605-996-5473

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) JOHN ERCK	1.00									
DIRECTOR	0.00	X						0	0	0
(2) JERRY GARRY	1.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(3) BELINDA JOE	1.00									
DIRECTOR	0.00	X		X				0	0	0
(4) TAMARA ST JOEN	1.00									
DIRECTOR	0.00	X						0	0	0
(5) STEVE KINSELLA	1.00									
PRESIDENT	0.00	X		X				0	0	0
(6) JOHN KOONS	1.00									
TREASURER	0.00	X		X				0	0	0
(7) PETER LENGKEEK	1.00									
DIRECTOR	0.00	X						0	0	0
(8) MYRONE SONNE	1.00									
SECRETARY	0.00	X		X				0	0	0
(9) GRANT UECKER	1.00									
DIRECTOR	0.00	X						0	0	0
(10)										
(11)										

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)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)										
2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0									

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>	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	16,651			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	133,567			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		150,218			
	Program Service Revenue	2a		Business Code			
ADMISSIONS			40,591	40,591			
b							
c							
d							
e							
f		All other program service revenue					
g		Total. Add lines 2a-2f		40,591			
Other Revenue	3						
	Investment income (including dividends, interest, and other similar amounts)						
	4						
	Income from investment of tax-exempt bond proceeds						
	5						
	Royalties						
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses					
	c	Rental inc. or (loss)					
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales exps.					
c	Gain or (loss)						
d	Net gain or (loss)						
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
b	Less: direct expenses						
c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19						
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances						
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory		16,367	16,367			
Miscellaneous Revenue	11a		Business Code				
	b						
	c						
	d						
	All other revenue						
	e		Total. Add lines 11a-11d				
12			Total revenue. See instructions	207,176	56,958	0	

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				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
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	120,059	84,041	36,018	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes	9,220	6,454	2,766	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,341	1,341		
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.)				
12 Advertising and promotion	22,242	22,242		
13 Office expenses	9,983	9,983		
14 Information technology				
15 Royalties				
16 Occupancy	19,933	19,933		
17 Travel	1,852	1,852		
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	72,957	72,957		
23 Insurance	32,687	32,687		
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				
b				
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	290,274	251,490	38,784	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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	2,920	1	2,340
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	8,419	4	16,628
	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		7	
	8	Inventories for sale or use	64,907	8	59,177
	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	3,083,095		
	10b	Less: accumulated depreciation	2,127,406	10c	955,689
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	1,104,892	16	1,033,834	
Liabilities	17	Accounts payable and accrued expenses	22,744	17	40,924
	18	Grants payable		18	
	19	Deferred revenue		19	
	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		23	
	24	Unsecured notes and loans payable to unrelated third parties	92,337	24	86,063
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	115,081	26	126,987
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
27		Net assets without donor restrictions	989,811	27	906,847
28		Net assets with donor restrictions		28	
Organizations that do not follow FASB ASC 958, check here ☐ 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	989,811	32	906,847
33		Total liabilities and net assets/fund balances	1,104,892	33	1,033,834

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	207,176
2	Total expenses (must equal Part IX, column (A), line 25)	2	290,274
3	Revenue less expenses. Subtract line 2 from line 1	3	-83,098
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	989,811
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	134
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	906,847

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: ☐ Cash ☒ Accrual ☐ Other _____ 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. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
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? _____		
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

MITCHELL PREHISTORIC INDIAN VILLAGE

Employer identification number

46-0345946

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						

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

Cat. No. 11285F

Schedule A (Form 990) 2024

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	95,111	137,961	111,625	164,898	150,218	659,813
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	95,111	137,961	111,625	164,898	150,218	659,813
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)						39,414
6 Public support. Subtract line 5 from line 4						620,399

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	95,111	137,961	111,625	164,898	150,218	659,813
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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						659,813
12 Gross receipts from related activities, etc. (see instructions)					12	396,314
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 2024 (line 6, column (f), divided by line 11, column (f))	14	94.03 %	
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	92.83 %	
16a 33 1/3% support test — 2024. 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 — 2023. 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 — 2024. 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 — 2023. 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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						

Section C. Computation of Public Support Percentage			
15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15		%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16		%

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17		%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18		%
19a 33 1/3% support tests — 2024. 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 — 2023. 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? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
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? 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.		
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? 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.		
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)? 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).		
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? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
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 ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ 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? 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 each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
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? 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.			
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? If "Yes" or "No," provide details in Part VI.			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

Schedule A (Form 990) 2024

MITCHELL PREHISTORIC INDIAN VILLAGE 46-0345946

Page 6

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).			

Schedule A (Form 990) 2024

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 2024 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-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, 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 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	Excess distributions carryover to 2025. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

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.)

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
Open to Public
Inspection

Name of the organization	Employer identification number
MITCHELL PREHISTORIC INDIAN VILLAGE	46-0345946

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.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		☐ Yes ☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?		☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

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

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \$

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$

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

a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

Part III

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that 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.
- | | |
|---------------------------------|--------|
| | Amount |
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, 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 in Part XIII

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) | | |
| 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		5,497		5,497
b Buildings		2,341,009	1,611,415	729,594
c Leasehold improvements		179,088	178,913	175
d Equipment		161,327	157,881	3,446
e Other		396,174	179,197	216,977
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				955,689

Part VIIInvestments – 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, line 12, col. (B))		

Part VIIIInvestments – 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, line 13, col. (B))		

Part IXOther 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, line 15, col. (B))	

Part XOther 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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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 XIII	Supplemental Information <i>(continued)</i>
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SCHEDULE O
(Form 990)
(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047
Open to Public
Inspection

Name of the organization	Employer identification number
MITCHELL PREHISTORIC INDIAN VILLAGE	46-0345946

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
RETURN PROVIDED TO THE EXECUTIVE DIRECTOR FOR HER REVIEW AND THE FOR THE
APPROVAL OF THE BOARD,

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

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
2024
Attachment Sequence No. **179**

Business or activity to which this form relates
MITCHELL PREHISTORIC INDIAN VILLAGE

Identifying number
46-0345946

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	1,220,000
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	3,050,000
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 2023 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 2025. 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	235

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 2024	17	72,722
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		

Section B—Assets Placed in Service During 2024 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	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2024 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	72,957
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	

Tax Depreciation

Asset	Property Description	Date Acquired	d t	Tax-Meth Conv	Tax Period	Tax Cost	Tax Sec 179 Exp	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Adj Basis
Group: ARCHEODOME BUILDING												
1	ARCHEODOME BUILDING	7/01/98		S/L-MM	40.0000	2,120,654	0	0	1,352,041	53,016	1,405,057	715,597
12	COMPRESSOR	8/14/07		200DBHY	7.0	3,565	0	0	3,565	0	3,565	0
24	SITE ENHANCEMENTS	6/30/17		200DBMQ	7.0	508	0	0	491	17	508	0
25	GEOTHERMAL UNIT	5/15/18		200DBHY	5.0	7,608	0	0	7,608	0	7,608	0
	ARCHEODOME BUILDING					<u>2,132,335</u>	<u>0</u>	<u>0</u>	<u>1,363,705</u>	<u>53,033</u>	<u>1,416,738</u>	<u>715,597</u>
Group: ARCHEODOME EXHIBITS												
13	ARCHEODOME EXHIBITS	9/14/09		S/L-MO	7.00	16,245	0	0	0	0	0	16,245
16	AUGUSTANA ARCHEOLOGY LAB	2/27/13		S/L-HY	7.0	4,000	0	2,000	4,000	0	4,000	0
22	TECH UPGRADES	10/10/17		S/L-MQ	7.0	12,966	0	0	11,346	1,620	12,966	0
	ARCHEODOME EXHIBITS					<u>33,211</u>	<u>0</u>	<u>2,000</u>	<u>15,346</u>	<u>1,620</u>	<u>16,966</u>	<u>16,245</u>
Group: ARCHEODOME FURNISHINGS												
2	ARCHEODOME FURNISHINGS	3/01/00		S/L-HY	7.0000	17,183	0	0	17,183	0	17,183	0
	ARCHEODOME FURNISHINGS					<u>17,183</u>	<u>0</u>	<u>0</u>	<u>17,183</u>	<u>0</u>	<u>17,183</u>	<u>0</u>
Group: COMPUTERS & SOFTWARE												
10	COMPUTERS AND SOFTWARE	12/31/00		S/L-HY	5.0000	118,315	0	0	117,598	0	117,598	717
17	ON CELL AUDIO	4/11/13		S/L-HY	5.0	1,700	0	850	1,700	0	1,700	0
	COMPUTERS & SOFTWARE					<u>120,015</u>	<u>0</u>	<u>850</u>	<u>119,298</u>	<u>0</u>	<u>119,298</u>	<u>717</u>
Group: EQUIPMENT												
3	EQUIPMENT	12/31/03		S/L-HY	7.0000	23,786	0	0	22,255	0	22,255	1,531
14	TEMPORARY PANEL	7/22/09		200DBHY	7.0	1,411	0	705	1,411	0	1,411	0
15	RIDING LAWN MOWER	4/25/11		S/L-HY	7.0	1,015	0	0	1,015	0	1,015	0
27	SIX PASSENGER CART	8/13/21		200DBHY	7.0	3,834	0	0	2,157	479	2,636	1,198
	EQUIPMENT					<u>30,046</u>	<u>0</u>	<u>705</u>	<u>26,838</u>	<u>479</u>	<u>27,317</u>	<u>2,729</u>
Group: FURNITURE AND EQUIPMENT												
19	RETAIL DISPLAYS	10/05/15		S/L-HY	7.0	4,000	0	0	4,000	0	4,000	0
	FURNITURE AND EQUIPMENT					<u>4,000</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>0</u>
Group: GARAGE												
4	GARAGE	7/01/87		S/L-HY	10.0000	3,000	0	0	3,000	0	3,000	0
	GARAGE					<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
Group: GIFT SHOP RENOVATION												
5	GIFT SHOP RENOVATION	4/01/00		S/L-MO	40.00	4,740	0	0	4,447	118	4,565	175
	GIFT SHOP RENOVATION					<u>4,740</u>	<u>0</u>	<u>0</u>	<u>4,447</u>	<u>118</u>	<u>4,565</u>	<u>175</u>

Tax Depreciation

Asset	Property Description	Date Acquired	d t	Tax-Meth Conv	Tax Period	Tax Cost	Tax Sec 179 Exp	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Adj Basis
Group: HANSON COUNTY PROPERTY												
6	HANSON COUNTY PROPERTY	1/01/00	--		0.00	5,497	0	0	0	0	0	5,497
	HANSON COUNTY PROPERTY					<u>5,497</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,497</u>
Group: MUSEUM BUILDING												
7	MUSEUM BUILDING	1/01/82		S/L-MO	40.00	183,500	0	0	183,500	0	183,500	0
18	BOEHEN MUSEUM RENOVATION	9/29/14		S/L-MO	40.00	4,670	0	0	1,080	117	1,197	3,473
20	BOEHNEN MUSEUM REMODEL	5/06/15		S/L-HY	15.0	185,721	0	0	103,299	12,381	115,680	70,041
26	BOEHNEN MUSEUM REMODEL	12/01/20		S/L-MQ	15.0	12,578	0	0	2,620	839	3,459	9,119
	MUSEUM BUILDING					<u>386,469</u>	<u>0</u>	<u>0</u>	<u>290,499</u>	<u>13,337</u>	<u>303,836</u>	<u>82,633</u>
Group: MUSEUM EXHIBITS												
8	MUSEUM EXHIBITS	1/01/82		S/L-MO	40.00	106,701	0	0	0	0	0	106,701
	MUSEUM EXHIBITS					<u>106,701</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106,701</u>
Group: SITE ENHANCEMENTS												
9	SITE ENHANCEMENTS	12/31/99		S/L-MO	15.00	169,212	0	0	169,212	0	169,212	0
11	SIGNS	5/01/05		S/L-HY	15.0000	5,136	0	0	5,136	0	5,136	0
21	SEWER PROJECT	2/06/15		S/L-HY	15.0	55,954	0	0	31,707	3,730	35,437	20,517
23	SITE ENHANCEMENTS	8/18/17		S/L-MQ	15.0	9,596	0	0	4,078	640	4,718	4,878
	SITE ENHANCEMENTS					<u>239,898</u>	<u>0</u>	<u>0</u>	<u>210,133</u>	<u>4,370</u>	<u>214,503</u>	<u>25,395</u>
	Grand Total					<u>3,083,095</u>	<u>0</u>	<u>3,555</u>	<u>2,054,449</u>	<u>72,957</u>	<u>2,127,406</u>	<u>955,689</u>

AMT Depreciation

FYE: 12/31/2024

Asset	Property Description	Date Acquired	Method	AMT Period	AMT Cost	AMT Sec 179 Exp	AMT Prior Depreciation	AMT Curr Depreciation	AMT End Depr
Group: ARCHEODOME BUILDING									
1	ARCHEODOME BUILDING	7/01/98		0.0	0	0	0	0	0
12	COMPRESSOR	8/14/07		0.0	0	0	0	0	0
24	SITE ENHANCEMENTS	6/30/17		0.0	0	0	0	0	0
25	GEOTHERMAL UNIT	5/15/18		0.0	0	0	0	0	0
	ARCHEODOME BUILDING				0	0	0	0	0
Group: ARCHEODOME EXHIBITS									
13	ARCHEODOME EXHIBITS	9/14/09		0.0	0	0	0	0	0
16	AUGUSTANA ARCHEOLOGY LAB	2/27/13		0.0	0	0	0	0	0
22	TECH UPGRADES	10/10/17	S/L	7.0	12,966	0	0	232	232
	ARCHEODOME EXHIBITS				12,966	0	0	232	232
Group: ARCHEODOME FURNISHINGS									
2	ARCHEODOME FURNISHINGS	3/01/00		0.0	0	0	0	0	0
	ARCHEODOME FURNISHINGS				0	0	0	0	0
Group: COMPUTERS & SOFTWARE									
10	COMPUTERS AND SOFTWARE	12/31/00		0.0	0	0	0	0	0
17	ON CELL AUDIO	4/11/13		0.0	0	0	0	0	0
	COMPUTERS & SOFTWARE				0	0	0	0	0
Group: EQUIPMENT									
3	EQUIPMENT	12/31/03		0.0	0	0	0	0	0
14	TEMPORARY PANEL	7/22/09		0.0	0	0	0	0	0
15	RIDING LAWN MOWER	4/25/11		0.0	0	0	0	0	0
27	SIX PASSENGER CART	8/13/21		0.0	0	0	0	0	0
	EQUIPMENT				0	0	0	0	0
Group: FURNITURE AND EQUIPMENT									
19	RETAIL DISPLAYS	10/05/15	S/L	7.0000	4,000	0	0	286	286
	FURNITURE AND EQUIPMENT				4,000	0	0	286	286
Group: GARAGE									
4	GARAGE	7/01/87		0.0	0	0	0	0	0
	GARAGE				0	0	0	0	0
Group: GIFT SHOP RENOVATION									
5	GIFT SHOP RENOVATION	4/01/00		0.0	0	0	0	0	0
	GIFT SHOP RENOVATION				0	0	0	0	0
Group: HANSON COUNTY PROPERTY									
6	HANSON COUNTY PROPERTY	1/01/00		0.0	0	0	0	0	0
	HANSON COUNTY PROPERTY				0	0	0	0	0
Group: MUSEUM BUILDING									
7	MUSEUM BUILDING	1/01/82		0.0	0	0	0	0	0
18	BOEHEN MUSEUM RENOVATION	9/29/14		0.0	0	0	0	0	0
20	BOEHNEN MUSEUM REMODEL	5/06/15	S/L	15.0000	127,425	0	0	4,247	4,247
26	BOEHNEN MUSEUM REMODEL	12/01/20		0.0	0	0	0	0	0
	MUSEUM BUILDING				127,425	0	0	4,247	4,247
Group: MUSEUM EXHIBITS									
8	MUSEUM EXHIBITS	1/01/82		0.0	0	0	0	0	0
	MUSEUM EXHIBITS				0	0	0	0	0

Asset	Property Description	Date Acquired	d t	AMT Method	AMT Period	AMT Cost	AMT Sec 179 Exp	AMT Prior Depreciation	AMT Curr Depreciation	AMT End Depr
Group: SITE ENHANCEMENTS										
9	SITE ENHANCEMENTS	12/31/99			0.0	0	0	0	0	0
11	SIGNS	5/01/05			0.0	0	0	0	0	0
21	SEWER PROJECT	2/06/15		S/L	15.0000	55,954	0	0	1,865	1,865
23	SITE ENHANCEMENTS	8/18/17			0.0	0	0	0	0	0
	SITE ENHANCEMENTS					<u>55,954</u>	<u>0</u>	<u>0</u>	<u>1,865</u>	<u>1,865</u>
	Grand Total					<u>200,345</u>	<u>0</u>	<u>0</u>	<u>6,630</u>	<u>6,630</u>

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: ARCHEODOME BUILDING											
1	ARCHEODOME BUILDING	7/01/98	2,120,654	0	0	1,405,057	53,017	1,458,074	662,580	S/L	40.0000
12	COMPRESSOR	8/14/07	3,565	0	0	3,565	0	3,565	0	200DB	7.0
24	SITE ENHANCEMENTS	6/30/17	508	0	0	508	0	508	0	200DB	7.0
25	GEOTHERMAL UNIT	5/15/18	7,608	0	0	7,608	0	7,608	0	200DB	5.0
	ARCHEODOME BUILDING		<u>2,132,335</u>	<u>0</u>	<u>0</u>	<u>1,416,738</u>	<u>53,017</u>	<u>1,469,755</u>	<u>662,580</u>		
Group: ARCHEODOME EXHIBITS											
13	ARCHEODOME EXHIBITS	9/14/09	16,245	0	16,245	0	0	0	16,245	S/L	7.00
16	AUGUSTANA ARCHEOLOGY LA	2/27/13	4,000	0	0	4,000	0	4,000	0	S/L	7.0
22	TECH UPGRADES	10/10/17	12,966	0	0	12,966	0	12,966	0	S/L	7.0
	ARCHEODOME EXHIBITS		<u>33,211</u>	<u>0</u>	<u>16,245</u>	<u>16,966</u>	<u>0</u>	<u>16,966</u>	<u>16,245</u>		
Group: ARCHEODOME FURNISHINGS											
2	ARCHEODOME FURNISHINGS	3/01/00	17,183	0	0	17,183	0	17,183	0	S/L	7.0000
	ARCHEODOME FURNISHINGS		<u>17,183</u>	<u>0</u>	<u>0</u>	<u>17,183</u>	<u>0</u>	<u>17,183</u>	<u>0</u>		
Group: COMPUTERS & SOFTWARE											
10	COMPUTERS AND SOFTWARE	12/31/00	118,315	0	0	117,598	0	117,598	717	S/L	5.0000
17	ON CELL AUDIO	4/11/13	1,700	0	0	1,700	0	1,700	0	S/L	5.0
	COMPUTERS & SOFTWARE		<u>120,015</u>	<u>0</u>	<u>0</u>	<u>119,298</u>	<u>0</u>	<u>119,298</u>	<u>717</u>		
Group: EQUIPMENT											
3	EQUIPMENT	12/31/01	23,786	0	0	22,255	0	22,255	1,531	S/L	7.0000
14	TEMPORARY PANEL	7/22/09	1,411	0	0	1,411	0	1,411	0	200DB	7.0
15	RIDING LAWN MOWER	4/25/11	1,015	0	0	1,015	0	1,015	0	S/L	7.0
27	SIX PASSENGER CART	8/13/21	3,834	0	0	2,636	343	2,979	855	200DB	7.0
	EQUIPMENT		<u>30,046</u>	<u>0</u>	<u>0</u>	<u>27,317</u>	<u>343</u>	<u>27,660</u>	<u>2,386</u>		
Group: FURNITURE AND EQUIPMENT											
19	RETAIL DISPLAYS	10/05/15	4,000	0	0	4,000	0	4,000	0	S/L	7.0
	FURNITURE AND EQUIPMENT		<u>4,000</u>	<u>0</u>	<u>0</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>	<u>0</u>		
Group: GARAGE											
4	GARAGE	7/01/87	3,000	0	0	3,000	0	3,000	0	S/L	10.0000
	GARAGE		<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	<u>3,000</u>	<u>0</u>		

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: GIFT SHOP RENOVATION											
5	GIFT SHOP RENOVATION	4/01/00	4,740	0	0	4,565	119	4,684	56	S/L	40.00
	GIFT SHOP RENOVATION		<u>4,740</u>	<u>0</u>	<u>0</u>	<u>4,565</u>	<u>119</u>	<u>4,684</u>	<u>56</u>		
Group: HANSON COUNTY PROPERTY											
6	HANSON COUNTY PROPERTY	1/01/00	5,497	0	0	0	0	0	5,497	Land	0.00
	HANSON COUNTY PROPERTY		<u>5,497</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,497</u>		
Group: MUSEUM BUILDING											
7	MUSEUM BUILDING	1/01/82	183,500	0	0	183,500	0	183,500	0	S/L	40.00
18	BOEHEN MUSEUM RENOVATIC	9/29/14	4,670	0	0	1,197	116	1,313	3,357	S/L	40.00
20	BOEHNEN MUSEUM REMODEL	5/06/15	185,721	0	0	115,680	12,382	128,062	57,659	S/L	15.0
26	BOEHNEN MUSEUM REMODEL	12/01/20	12,578	0	0	3,459	838	4,297	8,281	S/L	15.0
	MUSEUM BUILDING		<u>386,469</u>	<u>0</u>	<u>0</u>	<u>303,836</u>	<u>13,336</u>	<u>317,172</u>	<u>69,297</u>		
Group: MUSEUM EXHIBITS											
8	MUSEUM EXHIBITS	1/01/82	106,701	0	106,701	0	0	0	106,701	S/L	40.00
	MUSEUM EXHIBITS		<u>106,701</u>	<u>0</u>	<u>106,701</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>106,701</u>		
Group: SITE ENHANCEMENTS											
9	SITE ENHANCEMENTS	12/31/01	169,212	0	0	169,212	0	169,212	0	S/L	15.00
11	SIGNS	5/01/05	5,136	0	0	5,136	0	5,136	0	S/L	15.0000
21	SEWER PROJECT	2/06/15	55,954	0	0	35,437	3,731	39,168	16,786	S/L	15.0
23	SITE ENHANCEMENTS	8/18/17	9,596	0	0	4,718	639	5,357	4,239	S/L	15.0
	SITE ENHANCEMENTS		<u>239,898</u>	<u>0</u>	<u>0</u>	<u>214,503</u>	<u>4,370</u>	<u>218,873</u>	<u>21,025</u>		
	Grand Total		<u>3,083,095</u>	<u>0</u>	<u>122,946</u>	<u>2,127,406</u>	<u>71,185</u>	<u>2,198,591</u>	<u>884,504</u>		

Mitchell Main Street and Beyond
601 North Main Street | Mitchell, SD 57301
Phone: 605-990-4500 | Fax: 605-996-8273
MitchellMainStreet.com



July 01, 2025

To: Mitchell City Council

Subject: 2026 Subsidy Funding Application for Mitchell Main Street & Beyond

Dear City of Mitchell Representatives:

On behalf of Mitchell Main Street & Beyond, I am pleased to submit our subsidy application for fiscal year 2026.

Our organization remains committed to preserving the rich history of Mitchell through streetscape beautification, downtown revitalization, and fostering a vibrant sense of community. The heart of our city—our downtown—is a vital hub where residents and visitors alike gather to eat, shop, and connect.

Thanks to the dedication of our members and strong partnerships with local organizations, we proudly host free community events and over twenty retail-focused events each year. These initiatives not only support local businesses but also enhance the overall experience of our downtown district.

The economic impact of our efforts is significant. Our events consistently attract thousands of attendees, increasing foot traffic and boosting sales for downtown merchants. In 2025 alone, our programming contributed to a measurable uptick in local business revenue and restaurant visits. By creating a vibrant and welcoming downtown, we help attract new businesses, retain existing ones, and support job creation, strengthening Mitchell's economic foundation.

We respectfully request your continued support to help us sustain and grow these efforts. Your support enables us to provide meaningful events, promote local commerce, and maintain the charm and vitality that makes Mitchell truly “outside expectations.”

Respectfully,



Elizabeth Luczak
Executive Director | MMS&B
Mitchell Main Street & Beyond
Phone: 605.990.4500
Email: MMSEvents@mitchellsd.com
Location: 601 N Main Street | Mitchell, SD 57301

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Mitchell Main Street and Beyond

Address: 601 N Main Street | Mitchell SD 57301

Telephone: 605.990.4500

Contact (individual responsible for the project):

Name: Elizabeth M. Luczak

Title: Executive Director

Address: 601 N Main Street | Mitchell SD 57301

Telephone: 605.990.4500

Email: MMSDDirector@MitchellSD.com

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other [Click or tap here to enter text.](#)

Amount Requested: \$ 55,000.00

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

Celebrating Community Through Downtown Events in Mitchell

The \$55,000 subsidy funding requested for FY 2026 will significantly enhance the free community events and retail events we host throughout the year on and to continue our mission on Mitchell's Main Street. These events are more than just gatherings—they foster a sense of belonging, pride, and togetherness. They create a welcoming, family-friendly atmosphere where residents can connect and celebrate what makes our hometown special.

Our continued partnership with the City of Mitchell allows us to elevate these experiences while also revitalizing and utilizing our historic downtown. Together, we're keeping the heartbeat of our community strong and vibrant.

These events & efforts, by Mitchell Main Street & Beyond, bring a wide range of benefits to the City of Mitchell, Community, & Local Businesses:

- **Economic Boost:** Local events play a vital role in energizing the downtown economy by driving increased foot traffic and visibility for small businesses. From retailers and eateries to food trucks, vendors, and information booths, our community & retail events create valuable opportunities for exposure, customer engagement, and revenue growth—helping to foster a vibrant, thriving community.
- **Tourism & Visibility:** Signature events attract visitors from surrounding areas, showcasing Mitchell as a vibrant, welcoming destination and encouraging return visits. Examples include 1st Friday's on Main, Memorial Weekend in Mitchell, Oktoberfest, Parade of Lights and in FY2025, we had people traveling from out of state for Ladies Day Out and the Restaurant Rumbles! We also collaborate closely with the Convention & Visitors Bureau (CVB) to elevate the story of our historic Main Street and lay the foundation for a vibrant Downtown Artwalk—an initiative aimed at enriching the cultural landscape and enhancing the visitor & locals experience.
- **Civic Engagement:** Our free community events provide opportunities for residents to volunteer, participate, and take pride in their community, strengthening civic bonds and local involvement. MMSB Members and Non-Members have an opportunity to make a difference in their community.
- **Cultural Enrichment:** Our events feature live music, diverse food options, vendors, and events activities that represent the spirit of Mitchell while providing opportunities to have memorable experiences for all ages. We have future plans to add to the Downtown Artwalk that honor our agriculture history and our state while elevating downtown Mitchell.
- **Public-Private Collaboration:** MMSB's partnership with the City, Local Business Owners, and Volunteers exemplifies how collaboration can maximize resources, enhance public spaces, and deliver high-quality programming for the citizens of Mitchell. Truly show casing our motto, "Stronger Together".

- **Downtown Revitalization:** By hosting events in the historic downtown, MMSB helps breathe new life into the area, encouraging investment, beautification, and long-term sustainability. Together, these efforts ensure that Mitchell remains not just a place to live, but a place to love.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

No, the FY 2026 Subsidy Funding Request, along with previous subsidy applications, do not use subsidy dollars for advertising expenses.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

No, the FY 2026 Subsidy Funding Request does not pay the wages of the Mitchell Main Street and Beyond staff.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

Goal # 8 of 10 MMSB Goals for FY 2026.

“Organize a variety of events to boost community engagement and have a positive economic impact on the City of Mitchell & Main Street.”

- **1st Friday on Main (5 events)**
 - *Measurable Goal:* Attract 2,000+ attendees per event, provide live music, food trucks, vendors, and create a space for the community to gather & celebrate.
- **Saint Patty’s Weekend Extravaganza & Pub Crawl**
 - *Measurable Goal:* Partner with 5+ local bars/restaurants and achieve 150+ participants.
- **Restaurant Rumbles (6 events)**
 - *Measurable Goal:* Feature 6-10 local eateries per event and create a ROI Fun Fact sheet for each event.
- **2nd Saturdays (3 events)**
 - *Measurable Goal:* Engage 5+ downtown business owners to have sidewalk sales, live music, and art interactions.
- **Woolworth’s Caramel Apples (2 Events)**

- *Measurable Goal:* Distribute 3,500 + traditional Woolworth's Caramel Apples.
Raise \$6,000+ for the Carnegie Resource Center.
- **Memorial Weekend in Mitchell**
 - *Measurable Goal:* Collaborate with 10 + BBQ Teams, cook over 4,500 pork rib bones, and have 5,000+ in attendance.
 - *Measurable Goal:* Over 75 vehicles in Show & Shine with Family Fun Zone.
- **Ladies Day Out (2 events)**
 - *Measurable Goal:* Engage 30+ retailers and have over 1,500+ entries per event.
- **Oktoberfest and 301 Rodz & Ridz**
 - *Measurable Goal:* Feature 5 German festival games, wennier dog races, and attract 5,000+ attendees.
 - *Measurable Goal:* Line Main Street from 1st Ave to 7th Ave with Show & Shine vehicles with partnership with 301 Rodz.
- **Downtown Trick-or-Treat**
 - *Measurable Goal:* Involve 7 blocks businesses handing out treats for children and families.
- **Parade of Lights**
 - *Measurable Goal:* Register 40+ parade entries and a full Main Street of spectators.
- **Crazy Days**
 - *Measurable Goal:* Support 25+ retailers with Crazy Dayz sales on Main Street.
- **25 Days of Christmas**
 - *Measurable Goal:* Work with 25 retailers to promote holiday deals to social media with each retailer receiving 10,00 views minimum.
- **Christmas Shopping for Kids**
 - *Measurable Goal:* Serve 500+ children with gifts from 8+ local vendors while celebrating the 32 years of tradition.
- **7 Days of Valentines**
 - *Measurable Goal:* Promote 14 businesses with special themed giveaways.
- **Holiday Open House & Hot Cocoa Crawl**

- *Measurable Goal:* Involve 5+ businesses and attract 100+ participants.
- **‘Wrap’ It Up Weekend**
 - *Measurable Goal:* Promote social media for downtown business owners to increase sales final weekend before the holiday season.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

Itemized Budget Reference – FY 2024 For a detailed breakdown of expenses, please refer to the FY 2024 Mitchell Main Street & Beyond budget included in the original application.

- **FY 2024 Subsidy Funding Received:** \$40,000
- **Total Event Expenses by End of FY 2024:** \$42,938.79

Yes, we obtained our goal for our FY 2024 Subsidy Funding. The subsidy FY 2024 funds were allocated to support MMSB’s downtown program of works, events and overall mission, demonstrating responsible stewardship and alignment with our mission.

The FY 2024 Subsidy Application also included the Forward 2040 Strategic Pillars for alignment with the City of Mitchell.

Mitchell Main Street & Beyond strategically aligned its programming and initiatives in FY 2024 per the FY 2024 Subsidy Application that include all five of the Forward 2040 Strategic Pillars:

1. Strategic Pillar: Foster a Supportive and Inclusive Community Culture

Hosted over 10 free community events and 20+ retail events, ensuring accessibility and inclusivity for all residents.

2. Strategic Pillar: Create an Educational Hot Spot, emphasizing innovation opportunities

Generated over \$100,000 in economic impact through events like Restaurant Rumbles, Ladies Day Out, and Downtown Events, directly supporting local businesses. Worked with over 30 other Mitchell Non-Profits to elevate Mitchell through events the enhanced the quality of life in Mitchell. In the Fall of 2024, we also hosted a Downtown Hall meeting which was open to the public that help them see and understand downtown renovation projects. We co-hosted a public art contests with the Mitchell Area Council of the Arts to bring 19 new window art pieces to the 3rd Ave and Main intersection while completing the 5th Ave & Main window art project.

3. Strategic Pillar: Position Mitchell as a regional leadership center

Mitchell Main Street & Beyond continues to serve as a regional leader and trusted resource hub for downtown development and community revitalization:

- **Website Restructuring:** Redesigned the organization’s website to enhance user experience, improve accessibility, and streamline access to resources for residents, businesses, and visitors.
- **Regional Collaboration:** Partnered with **Brookings, Aberdeen, and Yankton** to share best practices and provide guidance on launching and expanding their downtown loan and grant programs. These partnerships reflect Mitchell’s role as a mentor and model for community development across South Dakota.
- **Community Connector:** Recognized as the go-to organization for:
 - Event planning logistics
 - Grant identification and application support
 - Strategic connections among local stakeholders
 - Resource navigation for community initiatives
- This leadership role reinforces Mitchell’s position as a regional center for innovation, collaboration, and community-building

4. Strategic Pillar: Strengthen Industry Clusters in and Around Mitchell

Mitchell Main Street & Beyond continues to play a pivotal role in supporting small businesses, enhancing downtown aesthetics, and fostering community-driven initiatives:

- **Collaborative Community Programming:** Partnered with local businesses, nonprofits, and youth groups to co-create events and initiatives that reflect community input, creativity, and shared ownership of downtown’s future.
- **MMSB Revolving Loan Program:** Actively maintains and promotes the Mitchell Main Street & Beyond Revolving Loan, which provides financial support for exterior improvements to historic downtown buildings. This program helps preserve architectural heritage while supporting small business growth.
- **Support for BID #3 Tax:** Advocates for and promotes the Business Improvement District (BID) #3 Tax, which:
 - Funds grants for downtown building owners
 - Supports streetscape enhancements and aesthetic improvements

- Reinforces the long-term sustainability and appeal of the downtown district

These initiatives reflect a strong alignment with Forward 2040's goals to strengthen industry clusters, enhance place-making, and foster a vibrant, economically resilient downtown.

5. Strategic Pillar: Enhance Mitchell's Recreation, Tourism, and Place-Making

Mitchell Main Street & Beyond continues to elevate the visibility and vibrancy of downtown through strategic marketing and cultural programming:

- Collaborative Marketing with CVB: Partnered with the Convention & Visitors Bureau (CVB) to develop new marketing materials that celebrate Mitchell's historic downtown. These materials have:
 - Enhanced promotion of downtown shopping and dining
 - Encouraged foot traffic and exploration of Main Street
 - Strengthened the downtown brand as a welcoming and vibrant destination
- Downtown Art Walk (In Progress): Actively developing the Downtown Art Walk, a creative initiative designed to:
 - Provide local artists with a platform and sense of place
 - Celebrate Mitchell's agricultural heritage through public art
 - Enrich the downtown experience by integrating visual arts and storytelling

These efforts reflect a commitment to place-making, tourism enhancement, and cultural expression, aligning with Forward 2040's vision for a dynamic and inclusive community.

3. **Measurement:** What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

MMSB's FY 2026 subsidy request helps bring vibrant series of downtown community events & retail events that increase foot traffic, strengthen small business revenue, and foster community connection—playing a key role in revitalizing Mitchell's historic Main Street.

These actions & subsidy funds are directly supported by MMSB Goal #8 which aligns with Forward 2040 by activating public spaces, promoting placemaking, and fostering a vibrant, economically resilient downtown.

MMSB's goal #8 directly aligns with the City of Mitchell's Forward 2040 Community Vision and Strategic Action Plan by hosting a variety of events to boost community engagement and have a positive economic impact on the City of Mitchell & Main Street.

- MMSB Goal #8 Recap:

“Organize a variety of events to boost community engagement and have a positive economic impact on the City of Mitchell & Main Street.”

This goal supports the revitalization and activation of downtown Mitchell through placemaking, cultural programming, and community-driven events that enhance quality of life and economic vitality.

Alignment with Events Strategy:

- Each event listed in the next section, such as 1st Fridays on Main, Restaurant Rumbles, and 25 Days of Christmas are intentionally designed to:
 - Bring activity to public spaces and increase downtown foot traffic.
 - Support local businesses through direct economic engagement.
 - Celebrate local culture and foster a sense of community pride.
 - Encourage repeat visitation and long-term investment in the downtown area.

FY 2026 Measurable Impact Goals:

- **1st Friday on Main (5 events)**
 - *Measurable Goal:* Attract 2,000+ attendees per event, provide live music, food trucks, vendors, and create a space for the community to gather & celebrate.
- **Saint Patty’s Weekend Extravaganza & Pub Crawl**
 - *Measurable Goal:* Partner with 5+ local bars/restaurants and achieve 150+ participants.
- **Restaurant Rumbles (6 events)**
 - *Measurable Goal:* Feature 6-10 local eateries per event and create a ROI Fun Fact sheet for each event.
- **2nd Saturdays (3 events)**
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- **Woolworth’s Caramel Apples (2 Events)**
 - *Measurable Goal:* Distribute 3,500 + traditional Woolworth’s Caramel Apples. Raise \$6,000+ for the Carnegie Resource Center.

- **Memorial Weekend in Mitchell**
 - *Measurable Goal:* Collaborate with 10 + BBQ Teams, cook over 4,500 pork rib bones, and have 5,000+ in attendance.
 - *Measurable Goal:* Over 75 vehicles in Show & Shine with Family Fun Zone.
- **Ladies Day Out (2 events)**
 - *Measurable Goal:* Engage 30+ retailers and have over 1,500+ entries per event.
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 - *Measurable Goal:* Promote 14 businesses with special themed giveaways.
- **Holiday Open House & Hot Cocoa Crawl**
 - *Measurable Goal:* Involve 5+ businesses and attract 100+ participants.
- **‘Wrap’ It Up Weekend**

- *Measurable Goal:* Promote social media for downtown business owners to increase sales final weekend before the holiday season.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

Itemized Budget Reference – FY 2025 For a detailed breakdown of expenses, please refer to the **FY 2025 Mitchell Main Street & Beyond budget** included in the original application.

- **FY 2025 Subsidy Funding Received:** \$45,000
- **Total Event Expenses as of 06.30.2025 of FY 2025:** \$19,881.57
 - Please note: The majority of invoices related to spring events are typically received toward the end of summer.
- Here was our goal on the *2025 Subsidy Application Goal Question #7:*
 - Mitchell’s Main Street Revitalization Efforts: Progress and Future Plans. Our revitalization efforts are gaining momentum and support. One of the many goals is to continue to elevate the Main Street intersections at 5th Ave, 3rd Ave and Railroad. With plans to complete Main Street intersections at 2nd & 4th Ave streetscape improvements in 2025! The partnership between building owners and our organization is an integral part of our commitment to revitalizing Main Street. We understand that promises and plans have been made, and we are dedicated to following through on these commitments in a timely manner. To achieve this objective, we are promoting and managing the BID#3 Tax Grant system and Revolving Loan Program. With continued support, we look forward to elevating our current events while growing a few new downtown features and artistic installations. Our partnership with the community entities, members, and other stakeholders will continue to expand as we gain momentum and community spirit.

Mid-Year Goal Update – FY 2025

Yes, we are meeting our goals. So far in FY 2025, Mitchell Main Street and Beyond has made significant strides in downtown revitalization and community engagement. We’ve worked hand-in-hand with local stakeholders to complete key projects, including the Railroad Plaza, 4th & Main Streetscape and Hope’s installation. We’re excited to see continued progress with the upcoming completion of 2nd Avenue and Main. Plus, a few more additions to the Railroad Plaza.

Our support for downtown business owners (& beyond) remains strong through the MMSB Revolving Loan Program, and we’re thrilled to share the exciting news of the BID #3 renewal, securing funding

for the next seven years to further enhance our district streetscape amenities and downtown grants for exterior improvements for our historic buildings & small business owners.

Economic Impact – Downtown Mitchell Events (FY2025 Mid-Year Report)

As of the mid-point in the fiscal year, our downtown programming has generated significant economic activity and community engagement:

- **Restaurant Rumbles (3 of 6 completed)**
 - Over **\$100,000 in direct economic impact** for local eateries
 - Increased weekday dining traffic and customer engagement
 - Promoted 6+ locally owned restaurants through themed dining challenges
- **Saint Patty’s Weekend Extravaganza & Downtown Pub Crawl**
 - First-time event with 100+ participants across 7 downtown pubs
 - Strengthened partnerships with local bars and increased beverage sales
 - Created a new annual opportunity for themed downtown activities
- **Ladies Day Out**
 - Generated 1,832 entries and \$45,800 in economic activity in a single day
 - Boosted retail sales and foot traffic for 30+ participating businesses
 - Demonstrated strong demand for women-focused shopping experiences
- **Additional Highlights Mid-Year Events**
 - Winter Crazy Dayz: Supported post-holiday retail sales
 - 7 Days of Valentines: Encouraged week-long engagement with local shops
 - 1st Fridays on Main (3 of 5 completed): Brought live music, food trucks, and family-friendly programming to Main Street
- **Memorial Weekend in Mitchell:** Kicked off summer with strong attendance and raised over \$10,000 to help local non-profit organizations in the Mitchell Community.
- **Second Saturdays** – Creating opportunities for others to elevate downtown Mitchell.
Example – The 1st Ever Pup-Crawl.

All of MMSB events are designed to provide opportunities to:

- Increase foot traffic in the downtown district
- Support small business revenue growth
- Foster community pride and cultural engagement

We anticipate continued momentum through the remainder of the fiscal year with upcoming events!

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

No, our organization is a nonprofit that hosts free community events featuring live music, family-friendly activities, and opportunities for neighbors to connect on Mitchell’s Main Street. While some

private enterprises may offer entertainment or event services, our mission is fundamentally different: we provide inclusive, no-cost experiences that foster a sense of place, belonging, and community pride.

- 6. Subsidy as a percent of income:** What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

Please reference FY 2026 MMSB Budget for detailed breakdown of estimated operating budget in 2026.

FY 26 Operating Budget: 130,507.00

FY 26 Subsidy Request: 55,000.00

$$55,000.00 / 130,507 = 0.4214$$

Total FY 2026 Subsidy Request is 42.1% of our operating budget.

- 7. Please list all sources of private investment or contributions aside from your subsidy request.**

At Mitchell Main Street and Beyond, we take pride in partnering with individuals and organizations who share our commitment to community enrichment—whether through financial contributions, sponsorships, or in-kind support. From the colorful flower baskets that brighten Main Street to the captivating sculpture installations, every act of generosity—large or small—plays a vital role in bringing our shared vision to life.

We are deeply grateful to our sponsors and community partners. Their generosity keeps our organization operational, our events thriving, and our shared spaces vibrant. These partnerships are not just about funding, they are about unity, shared purpose, and lifting our community as a whole.

We believe in building bridges, not barriers. Our strength lies in coming together, and we are truly stronger when we do.

We understand that sponsorships and in-kind contributions can fluctuate year to year, and as such, we cannot predict the exact level of support we will receive in FY 2026. However, we remain hopeful and optimistic that many of our valued sponsors will return, and that new supporters will join us in our mission.

So far in FY 2025, we have received an estimated \$103,700.00 in combined support from the community. This includes a diverse mix of contributions (in-kind, bubbles/chalk, banners, donations & other) and we are truly blessed to have such a dedicated and generous network of supporters. Here is a quick look at FY 2025 supports since January 01, 2025.

Supporters of FY 2025:

- | | | |
|---------------------------|----------------------------|--------------------------------|
| • Adamo's | • Iverson Auto | • Paulson Air |
| • BankWest of Mitchell | • Klock Werks | • Plains Commerce Bank |
| • Bradley's Pub & Grille | • Larry's I-90 | • Puetz Design & Build |
| • Break Time Portables | • Masonic Hall | • Ron's Bike Shop |
| • CarQuest of Mitchell | • McLeod's Printing | • S&M Printing |
| • Coborn's | • Meyers Oil Co | • Salt & Light |
| • Coco Cola | • Miedema Sanitation | • SDMRI |
| • County Fair Food Store | • Miller Lite | • Slumberland Furniture |
| • Culvers | • Mitchell Area Charitable | • Swanny's Engines and Machine |
| • DesLauries Family | • Mitchell Area Lions Clu | • The Depot Pub & Grill |
| • DesignArc Group | • Mitchell Area Sports Au | • The Vault Co. |
| • Dicks Body Shop | • Mitchell Concrete | • The Window Shop |
| • Doug's Custom Paint and | • Mitchell Radio Group | • The World's Only Corn Palace |
| • East River Exteriors | • Mitchell Republic | • Titan Machinery |
| • Elite Renovations | • Modern Woodmen | • TMA |
| • Friends of SDPB | • Nedved Media | • Tracy's Paint & Body |
| | • Office Advantage | • WholeStone Farms |

We recognize that small business owners are also doing everything they can just to keep the lights on, and we are here to support them. Our membership fees help sustain the programs, events, and advocacy efforts that, in turn, help keep our small businesses visible, connected, and supported.

Furthermore, our Mitchell Main Street & Beyond membership is currently at 132 active members and growing, each contributing \$150 annually for a 12-month membership. This number naturally fluctuates as small businesses open, grow, or close their doors, reflecting the real challenges many local entrepreneurs face. MMSB Family of FY 2025:

- | | | |
|---|---------------------------------|---|
| • 401 Create by LifeQuest | • Carlon & Millar Prof. LLC | • Downtown First United Methodist Church |
| • 412 Investments LLC | • Carnegie Resource Center | • Dr. Lucky's Bar & Grill |
| • A.C.T. (Area Community Theatre) | • Cell Phone Repair Pro | • East River Exteriors |
| • Adamo Properties | • Cherrybee's Floral & Gifts | • Ed's Pet World |
| • Alvine Law Firm | • Ciavarella Design | • Einstein's Vintage-Antique Mall |
| • Antique Mall | • City of Mitchell | • Elite Renovations |
| • Atomik Komiks | • Coborn's Inc. | • EXIT Prime Realty & EXIT Realty Mitchell |
| • Avera Queen of Peace Hospital | • Coca Cola Bottling Co. | • Fire Protection Solutions |
| • B&G Milkyway | • Corn Palace Gift Shop | • First Dakota National Bank |
| • Badlands Belly Buster | • Cornerstone too | • Floor Tec |
| • Beukelman & Associates Inc. - American Family Insurance | • CorTrust Bank | • Floor to Ceiling Interior Design Showroom |
| • Big Daddy D's | • County Fair Food Store | • FNBO |
| • Big Dummy's Bar & Grill | • Craig Ryans | • Furnishings On First Ave |
| • Big Friend Little Friend | • Crazy About Cupcakes | • Geyermans Clothing Company |
| • Boyd Financial Services | • Culver's | • Glik's |
| • Bradley's Pub & Grille | • D&J Sabers Properties | • Gotcha Covered of Eastern South Dakota |
| • Bread and Vine Bistro LLC | • Dave & Patti Brooks | |
| • C.O. Textiles | • DesignArc Group | |
| • Cabela's Retail, Inc. | • Dice Financial Services Group | |

- Graham Tire & Automotive
- Happy Place
- Hard Drive Central & Office Advantage
- Healing Souls Spa
- Hungry Dog
- Innovative Systems L.L.C.
- Iverson Auto Group
- Jensen Design Build, LLC
- Jerry Carey Travel
- Jones Supplies
- Klock Werks
- Krohmer Plumbing
- Little Caesars
- Mabee Eye Clinic
- Mad Garage
- Make It Mine Designs
- Masonic Building Association
- Maurices
- McLeod's Printing & Office Supply
- Megan's Grooming
- Michelle's Mad Batter
- Midtown Treasures
- Miedema Sanitation, Inc.
- Mitchell Chamber of Commerce
- Mitchell MADC
- Mitchell CVB
- Mitchell Radio Group
- Mitchell Republic
- Mitchell Regional Habitat For Humanity
- Mitchell Telecom
- Mueller Lumber Company
- Nedved Media, LLC
- Nepstad's Flowers & Gifts
- Northwestern Mutual
- Odyssey Luxury 5 Cinemas
- Palace City Brewing
- Papa Murphy's Pizza
- Plains Commerce Bank
- Poopity Scoopity
- Porter Distributing
- Precious Paws Salon & Spa
- Priority Plumbing & Heating LLC
- Puetz Design+Build
- ROCS Community Engagement Office
- Ron's Bicycle & Locksmith Shop
- S & M Printing, Inc
- Salvation Army
- Sanford Health Mitchell
- Shafer Memorials
- Shenanigans Tattoo Company
- Slumberland
- Starz and Endz
- Stifel Nicolaus
- Studio Aria Custom Framing
- Sun Gold Sports LLC
- Tailored To You Medical Aesthetics
- The Collective
- The Cowpoke Café
- The Brick Roastery
- The Depot
- The Diamond Store
- The Mitchell Prehistoric
- Indigenous Archaeological Site
- The Pin Cushion
- The Tumbleweed
- The Vault Clothing Co.
- The Window Shop
- The World's Only Corn Palace
- The World's Only Corn Palace Gift Shop
- Thune's True Value
- TLC Thrift Store
- Two Dream Boutiques
- Vintage VOGUE
- VFW Post 2750
- Yearly Traditions LLC
- Ymker Greenhouse
- Your Shop

Now more than ever, small businesses need a strong, united community—not a divided one. At MMSB, we are committed to building that unity by fostering collaboration, celebrating local success, and ensuring that every business—no matter its size—has a voice and a place in our shared future.

8. Do you receive any federal funding. If so, how much is received and from what source?

No, Mitchell Main Street & Beyond does not receive any federal funding.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Elizabeth M. Luczak
Title: Executive Director

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.
- Does not currently apply to Mitchell Main Street & Beyond
- ☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*
- Mitchell Main Street & Beyond is a registered non-profit organization with Form 990 filings available in the public records on the IRS.gov website. Home >File >Charities and Nonprofits >Search for Charities >Search for Tax Exempt Organizations >Tax Exempt Organization Search >MITCHELL MAIN STREET AND BEYOND

Date: July 01, 2025

**Mitchell Main Street & Beyond
2026 Proposed Budget**

		2026 Budget
Income		
City of Mitchell		\$ 55,000.00
Investments-Interest		\$150.00
Membership		
New Membership	1,000.00	
Membership Renewal	15,150.00	
Total Membership		\$ 16,150.00
Programming		
Caramel Apple Sales	\$ 12,000.00	
Christmas Shopping for Kids	250.00	
Cocoa Crawl	2,000.00	
Downtown Pub Crawl	7,500.00	
First Fridays	10,000.00	
Memorial Weekend	18,000.00	
Oktoberfest	6,000.00	
Parade of Lights	250.00	
Planter Sponsors	2,500.00	
Restaurant Rumbles	250.00	
Total Programming		58,750.00
Total Income		\$ 130,050.00
Expense		
Employee Expenses		
Staff	\$40,950.00	
Employment Tax	3,473.00	
Benefits	-	
Staff Development	-	
Total Employee Expenses		\$44,423
Contract Services		
Insurance - Liability, D and O	\$4,000.00	
Legal Fees	1,000.00	
Accounting Fees	400.00	
Total Contract Services		5,400.00
Operations		
Building Expenses & Bookkeeping Services	\$ 9,384.00	
Postage, Mailing Service	150.00	
Printing and Copying	750.00	
Supplies	500.00	
Telephone	3,500.00	
Membership Software	400.00	
Total Operations		14,684.00
Events		
Caramel Apple Sales	\$6,500.00	
Christmas Shopping for Kids	2,000.00	
First Fridays	12,500.00	
Memorial Weekend in Mitchell	20,000.00	
Parade of Lights	2,000.00	
Planter Expense	2,500.00	
Oktoberfest	5,500.00	
Cocoa Crawl	2,000.00	
Second Saturdays	3,000.00	
Promotions Expense	5,000.00	
Membership Seminars	2,000.00	
Resturant Battles	2,000.00	
Total Events		65,000.00
Organization Promotions		
Membership & Dues	\$500.00	
Marketing Promotions	\$500.00	
Total Promotions		1,000.00
Total Expense		130,507.00
Net Income		\$ (457.00)

Mitchell Main Street & Beyond

Period Ending June 30, 2025

Assets				
Assets	June 30, 2025	June 30, 2024		
	Amount	Amount		
Cash-General	\$ 85,437	\$ 85,239		
Cash-Designated	\$ 63,748	\$ 31,850		
TOTAL	\$ 149,185	\$ 117,089		
Administrative				
Administrative	June 30, 2025	June 30, 2024		
	Amount	Amount	Annual Budget	
Revenue	\$ 86,832	\$ 65,529	\$	113,800
Membership Dues	\$ 7,200	\$ 5,475	\$	16,150
Expenses	\$ 71,413	\$ 54,519	\$	114,839
NET INCOME	\$ 15,419	\$ 11,010	\$	(1,039)

NOTES

Administrative:			
	Received \$1,100 in Renewal Member income.		
	Received \$3,000 in HOPE sponsorship income.		
Program :			

Revenues are 76% of budget- Membership Renewals are 45% of Budget. Expenses are 62% of budget.

Year is 50% complete.



**Mitchell Main Street & Beyond
Balance Sheet
As of June 30, 2025**

ASSETS

Current Assets	
General Funds	
CorTrust CD #3	6,639.09
CorTrust CD #2	6,038.09
Cortrust CD #1	29,327.93
General Checking-CorTrust	37,519.25
General Savings-First National	5,912.52
Total General Funds	<u>85,436.88</u>
Designated Funds	
Revolving Fund Checking	40,070.39
Revolving Fund Savings	23,677.81
Total Designated Funds	<u>63,748.20</u>
Accounts Receivable	416.22
Prepaid Expenses	0.00
Total Accounts Receivable	<u>416.22</u>
Loan Receivable	
Gunkel (Main Street Mercantile)	6,000.00
Schwalm	5,333.28
Hildebrandt	5,000.00
Morris	3,999.96
Gunkel (The Watering Hole)	3,999.96
Total Loan Receivables	<u>24,333.20</u>
Total Current Assets	<u>173,934.50</u>
Long-Term Assets	
Fixed Assets	
	5,333.16
Loan Receivables	
Gunkel (Main Street Mercantile)	8,221.57
Schwalm	17,777.92
Hildebrandt	8,839.67
Morris	13,333.40
Gunkel (The Watering Hole)	12,000.04
Total Loan Receivables	<u>60,172.60</u>
Total Long-Term Assets	<u>65,505.76</u>
TOTAL ASSETS	<u><u>239,440.26</u></u>

LIABILITIES & EQUITY

Liabilities	
Current Liabilities	
Accounts Payable	1,129.45
Deffered Income	6.10
Total Current Liabilities	<u>1,135.55</u>
Long Term Liabilities	
Other Liabilities	0.00
Total Long Term Liabilities	<u>0.00</u>
Total Liabilities	<u>1,135.55</u>
Equity	
Opening Balance Equity	184,372.59
Restricted Net Assets- Streetscape	1,278.94
Unrestricted Net Assets	37,234.12
Net Income	15,419.06
Total Equity	<u>238,304.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>239,440.26</u></u>

Mitchell Main Street & Beyond

Income Statement

June 30, 2025

	1 month ended 06/30/2025	6 Months Ended 06/30/2025	Budget
Revenues			
INCOME -CITY OF MITCHELL	\$ -	\$ 22,500.00	\$ 45,000.00
INCOME- INTEREST, INVESTMENTS	16.83	1,171.33	150.00
INCOME-NEW MEMBERSHIP	-	1,600.00	1,000.00
INCOME- MEMBERSHIP RENEWALS	1,100.00	5,600.00	15,150.00
INCOME - HOPE SPONSORS	3,000.00	18,500.00	-
INCOME - CARAMEL APPLE SALES	-	-	5,000.00
INCOME - CHRISTMAS SHOPPING FOR KIDS	-	-	250.00
INCOME - FIRST FRIDAYS	300.00	8,230.00	12,000.00
INCOME- OCTOBERFEST	340.00	1,277.50	6,000.00
INCOME- MEMORIAL WEEKEND	950.00	18,959.68	16,000.00
INCOME - PARADE OF LIGHTS	-		250.00
INCOME - PLANTER SPONSORS	435.00	1,785.00	2,500.00
INCOME - WINGAPALOOZA	-		10,000.00
INCOME- RESTURANT CHALLENGES	-		250.00
INCOME- PUB CRAWL	-	7,208.50	
INCOME-COCOA CRAWL	-	-	250.00
Total Revenues	6,141.83	86,832.01	113,800.00
Expense			
Operations			
SALARIES & WAGES	3,000.00	18,795.00	40,950.00
EMPLOYMENT TAXES	230.00	1,503.70	3,473.00
INSURANCE	-	2,992.00	3,000.00
PROFESSIONAL FEES	-	20.00	400.00
BUILDING EXP. & BOOKKEEPING SERVICES	782.00	4,692.00	9,384.00
POSTAGE	-	20.71	150.00
PRINTING & COPYING	8.24	183.72	750.00
SUPPLIES	86.82	955.34	500.00
TELEPHONE	265.47	1,818.91	3,500.00
BOARD RETREAT	-	550.00	-
MEMBERSHIP SOFTWARE	-	-	400.00
Total Operations Expense	4,372.53	31,531.38	62,507.00
Events/Programming			
CARAMEL APPLES SALES	-	-	1,500.00
CHRISTMAS SHOPPING FOR KIDS	-	-	500.00
FIRST FRIDAYS	3,645.64	6,567.24	10,000.00
OCTOBERFEST	-	350.00	5,500.00
MEMORIAL WEEKEND IN MITCHELL	747.05	7,965.49	20,000.00
PARADE OF LIGHTS	-	200.00	250.00
PLANTER EXPENSE	-	59.17	2,500.00
COCOA CRAWL	-	-	2,000.00
WINGAPALOOZA	-	-	4,000.00
MEMBERSHIP SEMINARS	-	-	500.00
SECOND SATURDAYS	-	-	500.00
PUB CRAWL	-	3,913.51	-
RESTURAUNT BATTLES EXPENSE	4.85	476.16	500.00
MEMBERSHIP & DUES	-	-	500.00
ART WALK- HOPE	-	20,350.00	500.00
Total Events/Programming Expense	4,397.54	39,881.57	48,750.00
Total Expenses	8,770.07	71,412.95	111,257.00
Net Revenues (Expense)	\$ (2,628.24)	\$ 15,419.06	\$ 2,543.00

CLIENT'S COPY

CARLON & MILLAR, PROF LLC
PO BOX 399, 201 E 4TH AVE
MITCHELL, SD 57301-0399
Phone: 605-996-6850
Fax: 605-996-0005
accounting@carlonmillar.com

June 26, 2025

MITCHELL MAIN STREET & BEYOND
601 N MAIN ST
Mitchell, SD 57301

Dear Client,

I have prepared the 2024 Form 990EZ for MITCHELL MAIN STREET & BEYOND based on the information you provided. The return has been successfully e-filed and a copy is enclosed for MITCHELL MAIN STREET & BEYOND's records.

If you have any questions about the return(s) or about MITCHELL MAIN STREET & BEYOND's tax situation during the year, please do not hesitate to call me at 605-996-6850. I appreciate this opportunity to serve you.

Sincerely,

PATRICK J CARLON
CARLON & MILLAR, PROF LLC

Short Form

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2024

Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

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

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

Go to www.irs.gov/Form990EZ for instructions and the latest information.

A For the 2024 calendar year, or tax year beginning , and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

MITCHELL MAIN STREET & BEYOND

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

601 N MAIN ST

City or town

State

ZIP code

Mitchell

SD

57301

Foreign country name

Foreign province/state/county

Foreign postal code

D Employer identification number

26-1224470

E Telephone number

(605) 996-5567

F Group Exemption
NumberG Accounting Method: ☒ Cash ☐ Accrual Other (specify) _____I Website: www.mitchellmainstreet.comH Check ☐ if the organization is
not required to attach Schedule B
(Form 990).J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(6) (insert no.) ☐ 4947(a)(1) or ☐ 527K Form of organization: ☐ Corporation ☐ Trust ☒ Association ☐ Other _____L Add lines 5b, 6c, and 7b to line 9 to determine gross receipts. If gross receipts are \$200,000 or more, or if total assets
(Part II, column (B)) are \$500,000 or more, file Form 990 instead of Form 990-EZ \$ 128,701

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I)

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

Revenue	1	Contributions, gifts, grants, and similar amounts received	1	55,000
	2	Program service revenue including government fees and contracts	2	
	3	Membership dues and assessments	3	12,225
	4	Investment income	4	1,981
	5a	Gross amount from sale of assets other than inventory	5a	
	5b	Less: cost or other basis and sales expenses	5b	
	5c	Gain or (loss) from sale of assets other than inventory (subtract line 5b from line 5a)	5c	0
	6	Gaming and fundraising events:		
	a	Gross income from gaming (attach Schedule G if greater than \$15,000)	6a	10,512
Expenses	b	Gross income from fundraising events (not including \$ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds \$15,000)	6b	37,772
	c	Less: direct expenses from gaming and fundraising events	6c	34,883
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)	6d	13,401
	7a	Gross sales of inventory, less returns and allowances	7a	11,211
	b	Less: cost of goods sold	7b	4,543
	c	Gross profit or (loss) from sales of inventory (subtract line 7b from line 7a)	7c	6,668
	8	Other revenue (describe in Schedule O)	8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8	9	89,275
	Net Assets	10	Grants and similar amounts paid (list in Schedule O)	10
11		Benefits paid to or for members	11	
12		Salaries, other compensation, and employee benefits	12	45,498
13		Professional fees and other payments to independent contractors	13	4,854
14		Occupancy, rent, utilities, and maintenance	14	9,384
15		Printing, publications, postage, and shipping	15	898
16		Other expenses (describe in Schedule O)	16	33,541
17		Total expenses. Add lines 10 through 16	17	94,175
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 9)	18	-4,900
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)	19	222,273
	20	Other changes in net assets or fund balances (explain in Schedule O)	20	1,392
	21	Net assets or fund balances at end of year. Combine lines 18 through 20	21	218,765

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990-EZ (2024)

HTA

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

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



	(A) Beginning of year		(B) End of year
22 Cash, savings, and investments	122,649	22	126,443
23 Land and buildings	2,189	23	1,212
24 Other assets (describe in Schedule O)	105,954	24	94,789
25 Total assets	230,792	25	222,444
26 Total liabilities (describe in Schedule O)	8,519	26	3,679
27 Net assets or fund balances (line 27 of column (B) must agree with line 21)	222,273	27	218,765

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

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

**Expenses**

(Required for section 501(c)(3) and 501(c)(4) organizations; optional for others.)

What is the organization's primary exempt purpose? Promote Downtown Mitchell Businesses

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title.

28 ASSIST IN PROMOTING CORN PALACE WEEK AND OTHER DOWNTOWN RETAIL SPECIAL EVENTS. PROMOTIONS BENEFIT ALL DOWNTOWN BUSINESSES		
(Grants \$) If this amount includes foreign grants, check here	☐	28a 53,958
29 PERSONNEL USED IN PROMOTION OF DOWNTOWN BUSINESS AWARENESS AND RELATED COMMITTEE EXPENSES		
(Grants \$) If this amount includes foreign grants, check here	☐	29a 45,498
30		
(Grants \$) If this amount includes foreign grants, check here	☐	30a
31 Other program services (describe in Schedule O)		
(Grants \$) If this amount includes foreign grants, check here	☐	31a
32 Total program service expenses. (add lines 28a through 31a)		32 99,456

Part IV List of Officers, Directors, Trustees, and Key Employees (list each one even if not compensated—see the instructions for Part IV)

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



(a) Name and title	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC) (if not paid, enter -0-)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
JEN BRADLEY				
VICE PRESIDENT	Hr/WK 2.00			
JASON SPICER				
TREASURER	Hr/WK 4.00			
JORDAN BEUKELMAN				
DIRECTOR	Hr/WK 1.00			
DERIC DENNING				
DIRECTOR	Hr/WK 1.00			
JILLIAN EBERT				
DIRECTOR	Hr/WK 2.00			
BEN KALOVSKY				
DIRECTOR	Hr/WK 1.00			
JESSICA CALLIES				
DIRECTOR	Hr/WK 1.00			
DICK ANDERSON				
DIRECTOR	Hr/WK 1.00			
ALLEN LEPKE				
DIRECTOR	Hr/WK 1.00			
STEPHANIE VAUGHAN				
PRESIDENT	Hr/WK 4.00			
GARY THURY				
DIRECTOR	Hr/WK 1.00			

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

	Yes	No
33 Did the organization engage in any significant activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O.		X
34 Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O. See instructions.		X
35a Did the organization have unrelated business gross income of \$1,000 or more during the year from business activities (such as those reported on lines 2, 6a, and 7a, among others)?		X
35b If "Yes" to line 35a, has the organization filed a Form 990-T for the year? If "No," provide an explanation in Schedule O.		X
35c Was the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements during the year? If "Yes," complete Schedule C, Part III.		X
36 Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N.		X
37a Enter amount of political expenditures, direct or indirect, as described in the instructions.		
37b Did the organization file Form 1120-POL for this year?		X
38a Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee; or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?		X
38b If "Yes," complete Schedule L, Part II, and enter the total amount involved.		
39 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on line 9.		
b Gross receipts, included on line 9, for public use of club facilities.		
40a Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911; section 4912; section 4955		
b Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I.		
c Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958.		
d Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Enter amount of tax on line 40c reimbursed by the organization.		
e All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T.		X
41 List the states with which a copy of this return is filed.		
42a The organization's books are in care of: <u>KIMBERLY LOFGREN</u> Telephone no. <u>(605) 996-5567</u> Located at: <u>601 N MAIN ST</u> City <u>MITCHELL</u> ST <u>SD</u> ZIP + 4 <u>57301</u>		
b At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country: _____ See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	Yes	No
42b		X
c At any time during the calendar year, did the organization maintain an office outside the United States? If "Yes," enter the name of the foreign country: _____		X
42c		X
43 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041—Check here ☐ and enter the amount of tax-exempt interest received or accrued during the tax year.		
43		
44a Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
b Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ.		X
44b		X
c Did the organization receive any payments for indoor tanning services during the year?		X
44c		X
d If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		X
44d		X
45a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ. See instructions.		X
45b		X

- 46 Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I.

	Yes	No
46		X

Part VI Section 501(c)(3) Organizations Only

All section 501(c)(3) organizations must answer questions 47–49b and 52, and complete the tables for lines 50 and 51.

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

- 47 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.
- 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E.
- 49a Did the organization make any transfers to an exempt non-charitable related organization?
- b If "Yes," was the related organization a section 527 organization?
- 50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees, and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

	Yes	No
47		X
48		X
49a		X
49b		

(a) Name and title of each employee	(b) Average hours per week devoted to position	(c) Reportable compensation (Forms W-2/1099-MISC/1099-NEC)	(d) Health benefits, contributions to employee benefit plans, and deferred compensation	(e) Estimated amount of other compensation
Name None				
Title	Hr/WK	.00		
Name				
Title	Hr/WK	.00		
Name				
Title	Hr/WK	.00		
Name				
Title	Hr/WK	.00		
Name				
Title	Hr/WK	.00		

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

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

(a) Name and business address of each independent contractor	(b) Type of service	(c) Compensation
Name None		
City	ST ZIP	
Name		
City	ST ZIP	
Name		
City	ST ZIP	
Name		
City	ST ZIP	
Name		
City	ST ZIP	

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

- 52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations must attach a completed Schedule A.

☐ Yes ☒ No

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

Sign Here	Signature of officer		Date	
	STEPHANIE VAUGHAN			
Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name		Preparer's signature	Date
	PATRICK J CARLON		<i>Patrick J. Carlon</i>	6/26/2025
	Firm's name		Check ☒ if self-employed	PTIN
	CARLON & MILLAR, PROF LLC			P01264074
Firm's address		Firm's EIN		Phone no.
PO BOX 399, 201 E 4TH AVE, MITCHELL, SD 57301-0399		46-0434964		605-996-6850

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

☒ Yes ☐ No

Form **4562**

Depreciation and Amortization
(Including Information on Listed Property)

OMB No. 1545-0172

2024

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

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

Attachment
Sequence No. **179**

Name(s) shown on return MITCHELL MAIN STREET & BEYOND	Business or activity to which this form relates 990EZ	Identifying number 26-1224470
---	---	---

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	
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	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
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	0
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	0
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10	Carryover of disallowed deduction from line 13 of your 2023 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	0
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	0

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	

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 2024	17	977
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 ☐		

Section B - Assets Placed in Service During 2024 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
19 a 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			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

20 a 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	977
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.

Form 4562 (2024)

HTA

**Schedule B
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

MITCHELL MAIN STREET & BEYOND

Employer identification number

26-1224470

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(6) (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

- ☐ 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).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (Rev. 12-2024)

HTA

Name of organization MITCHELL MAIN STREET & BEYOND	Employer identification number 26-1224470
---	--

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	N/A Foreign State or Province: _____ Foreign Country: _____	\$ 40,000	Person ☒ Payroll ☐ Noncash ☐ Complete Part II for noncash contributions.
2	N/A Foreign State or Province: _____ Foreign Country: _____	\$ 10,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	N/A Foreign State or Province: _____ Foreign Country: _____	\$ 5,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	_____ _____ Foreign State or Province: _____ Foreign Country: _____	\$ _____	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

MITCHELL MAIN STREET & BEYOND

Employer identification number

26-1224470

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization MITCHELL MAIN STREET & BEYOND	Employer identification number 26-1224470
---	--

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) \$ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	For. Prov.	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	For. Prov.	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	For. Prov.	Country	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	For. Prov.	Country	

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19; or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

MITCHELL MAIN STREET & BEYOND

Employer identification number

26-1224470

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17.
Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- | | |
|--|---|
| a ☐ Mail solicitations | e ☐ Solicitation of nongovernment grants |
| b ☐ Internet and email solicitations | f ☐ Solicitation of government grants |
| c ☐ Phone solicitations | g ☒ Special fundraising events |
| d ☒ In-person solicitations | |

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☒ No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1				0	0	0
2				0	0	0
3				0	0	0
4				0	0	0
5				0	0	0
6				0	0	0
7				0	0	0
8				0	0	0
9				0	0	0
10				0	0	0
Total				0	0	0

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Events with gross receipts greater than \$5,000:					
Revenue		(a) Event #1 <u>orial Weekend in Mit</u> (event type)	(b) Event #2 <u>First Fridays</u> (event type)	(c) Other events <u>1</u> (total number)	(d) Total events (add col. (a) through col. (c))
1	Gross receipts	17,647	10,423	9,702	37,772
	2 Less: Contributions			0	0
	3 Gross income (line 1 minus line 2)	17,647	10,423	9,702	37,772
Direct Expenses	4 Cash prizes			0	0
	5 Noncash prizes			0	0
	6 Rent/facility costs			0	0
	7 Food and beverages			4,092	4,092
	8 Entertainment		12,204	0	12,204
	9 Other direct expenses	14,122		0	14,122
	10 Direct expense summary. Add lines 4 through 9 in column (d)				(30,418)
	11 Net income summary. Subtract line 10 from line 3, column (d)				7,354

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

\$10,555 on 1000 500 22, line 5a.						
Revenue		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Direct Expenses	1	Gross revenue		10,512	10,512	
	2	Cash prizes		4,465	4,465	
	3	Noncash prizes			0	
	4	Rent/facility costs			0	
	5	Other direct expenses			0	
	6	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No		
	7	Direct expense summary. Add lines 2 through 5 in column (d)				(4,465)
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				6,047

9 Enter the state(s) in which the organization conducts gaming activities: SD

a Is the organization licensed to conduct gaming activities in each of these states? ☒ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☒ No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12 Is the organization a grantor, beneficiary, or trustee of a trust; or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|-----|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ 0 and the amount of gaming revenue retained by the third party \$ 0.
- c If "Yes," enter the name and address of the third party:

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation \$

Description of services provided

☐ Director/officer☐ Employee☐ Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ 0

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE O
(Form 990)

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

MITCHELL MAIN STREET & BEYOND

Employer identification number

26-1224470

Form 990-EZ, Part I, Line 16, Other Expenses: Supplies: 1,589

Form 990-EZ, Part I, Line 16, Other Expenses: Telephone: 3,554

Form 990-EZ, Part I, Line 16, Other Expenses: Depreciation: 977

Form 990-EZ, Part I, Line 16, Other Expenses: Flowers: 2,288

Form 990-EZ, Part I, Line 16, Other Expenses: Community Promotion: 1,252

Form 990-EZ, Part I, Line 16, Other Expenses: Insurance: 3,481

Form 990-EZ, Part I, Line 16, Other Expenses: Website Hosting: 400

Form 990-EZ, Part I, Line 16, Other Expenses: Street Scope Improvement: 20,000

Form 990-EZ, Part I, Line 20, Net Assets: Unrestricted Net Assets Reduction: 1,392

Form 990-EZ, Part II, Line 24, Other Assets: Revolving Loan Fund: Beginning of year: 105,152

End of year: 94,510

Form 990-EZ, Part II, Line 24, Other Assets: Accounts Receivable: Beginning of year: 802

End of year: 279

Form 990-EZ, Part II, Line 26, Liabilities: Accounts Payable: Beginning of year: 3,610

End of year: 3,673

Form 990-EZ, Part II, Line 26, Liabilities: Deferred Income: Beginning of year: 4,909

End of year: 6

Summary of Unadjusted Basis of Qualified Property (4562)

12/31/2024

Summary of Qualified Property by Activity

Activity		Unadjusted Cost or Basis
1	990EZ	4,973

Detail of Qualified Property

	Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
2	990EZ	Computer	7/13/2020	5.0	5	2,853	100.00%	2,853
3	990EZ	LAPTOP	7/6/2022	5.0	3	1,809	100.00%	1,809
4	990EZ	OFFICE PAINTING	4/4/2016	7	9	311	100.00%	311

Elections

Election to Use MACRS Straight Line Method - 5 Yr Property

Pursuant to IRC Section 168(b)(3)(D), the Taxpayer elects to use the straight line method of depreciation in computing the deduction for all 5-year property placed in service during the current tax year.



BOARD OF DIRECTORS

President

Stephanie Vaughan
The Depot Pub & Grill

Vice President

Jennifer Bradley
Bradley's Pub & Grille

Secretary/Treasurer

Jessica Callies
401 Create By LifeQuest

Directors

Ben Kalovsky
The Window Shop

Richard Anderson
Cherrybees Floral & Gifts

Gary Thury
Odyssey Luxury 5 Cinema

Jilian Ebert
The Vault Co.

Allen Lepke
Papa Murphy's

Jordan Beukelman
Beukelman & Associates Inc American Family Insurance

Deric Denning
Morgan Theeler, LLP

Appointed Ex-Officio Directors

Mayor Jordan Hanson
City of Mitchell

Susan Tjarks
City Council Representative

Johanna Allen
Mitchell Chamber of Commerce



Revitalizing the Heart of Mitchell!

Promote growth in the Main Street area by supporting business development, organizing downtown events, and collaborating with stakeholders on infrastructure and building improvements.



Progress on Main

Streetscape & Infrastructure

- Enhancing Safety
- Community Appeal
- Accessibility

Downtown Aesthetics

- Welcoming
- Art Walk
- Explore Downtown

Building Renovations

- Preserving History
- Economic Impact
- Enhancing Building Function

BID #3 Grant Program

Over \$130,000 Grants Award Helping 25+ Downtown Business Owners

Revolving Loan

Over \$510K invested to support 30+ local building owners with exterior upgrades!



132 Members



8.9K Followers



CONTACT US



605.990.4500



MMSDirector@MitchellSD.com



Community Focused

Economic & Cultural Impact

Energy & Vision

Downtown Community Events



Downtown Pub Crawl

7 Bars. 500 People. Green Beer. Supporting Nonprofits & Driving Downtown Traffic



Five Free 1st Friday's on Main

Live Music. Pedal Pulls. Food Trucks. Family Fun. Community Vibes. So Much More!



Memorial Weekend in Mitchell

4,902 Rib Bones. 5,000+ Attendees. 10 BBQ Teams. 100 + Show & Shine Entries. Corn Hole. Agriculture Education. Veteran Impact Award. Family Fun Zones. Nonprofit Fundraiser!



Oktoberfest - 301 Rodz & Ridz

Wiener Dog Races. German Theme Games. 6,000+ Attendees. Food Trucks. Polka Music & Family Fun! 8 Blocks Packed w/ Show & Shine



Downtown Trick or Treat

7 Blocks of Fun. 2,000+ Goblins, Goons, & Ghosts. Local Business Scarecrow Contest!



Holiday Fun on Main Street

10 Blocks of Fun. 50+ Lighted Parade Floats. Packed Main Street! Local Business Window Contest & Celebrations! Cherished Memories.

Restaurant



15+ Businesses

6 Bi-Monthly Rumbles

Local Creativity

Local Boost of over \$250,000!

Traditions



Woolworth's Caramel Apples
66 Years
3,500+ Apples
50 Volunteers

Xmas for Kids
31 Years
800 Kids
30+ Volunteers

Economic



Attract & Promote Retail
In-Person & Online Promo's

Bring Back the 'Neighborhood'
20+ Retail Events

Retail



2x Ladies Day
40+ Business
1,800 Entries
\$90,000+ Boost

CraZy DayZ
35+ Business
1,000 Shoppers
Economy Boost

Mitchell Main Street & Beyond

Period Ending December 31, 2024

Assets	December 31, 2024	December 31, 2023	
	Amount	Amount	
Cash-General	\$ 72,757	\$ 79,509	
Cash-Designated	\$ 52,489	\$ 43,068	
TOTAL	\$ 125,247	\$ 122,577	
Administrative	December 31, 2024	December 31, 2023	Annual Budget
	Amount	Amount	
Revenue	\$ 128,672	\$ 111,376	\$ 113,800
Membership Dues	\$ 12,225	\$ 15,843	\$ 16,150
Expenses	\$ 132,598	\$ 102,351	\$ 114,839
NET INCOME	\$ (3,926)	\$ 9,025	\$ (1,039)

NOTES

Administrative:

Received \$450 in New Membership income.

Received \$750 in renewal memberships recieved.

Program :

Revenues are 113% of budget- Membership Renewals are 76% of Budget.
Expenses are 114% of budget.

Year is 100% complete.



**Mitchell Main Street & Beyond
Balance Sheet
As of December 31, 2024**

ASSETS

Current Assets	
General Funds	
CorTrust CD #3	6,384.42
CorTrust CD #2	5,806.47
Cortrust CD #1	28,759.34
General Checking-CorTrust	25,903.48
General Savings-First National	5,903.78
Total General Funds	<u>72,757.49</u>
Designated Funds	
Revolving Fund Checking	33,354.46
Revolving Fund Savings	19,134.91
Total Designated Funds	<u>52,489.37</u>
Accounts Receivable	279.45
Prepaid Expenses	0.00
Total Accounts Receivable	<u>279.45</u>
Loan Receivable	
Curtis	0.00
Gunkel (Main Street Mercantile)	6,000.00
Schwalm	5,333.28
Hildebrandt	5,000.00
Morris	3,999.96
Gunkel (The Watering Hole)	3,999.96
Total Loan Receivables	<u>24,333.20</u>
Total Current Assets	<u>149,859.51</u>
Long-Term Assets	
Fixed Assets	
	5,333.16
Loan Receivables	
Curtis	0.00
Gunkel (Main Street Mercantile)	8,888.23
Schwalm	20,444.56
Hildebrandt	10,843.67
Morris	15,333.38
Gunkel (The Watering Hole)	15,833.37
Total Loan Receivables	<u>71,343.21</u>
Total Long-Term Assets	<u>76,676.37</u>
TOTAL ASSETS	<u><u>226,535.88</u></u>

LIABILITIES & EQUITY

Liabilities	
Current Liabilities	
Accounts Payable	3,647.22
Deferred Income	6.10
Total Current Liabilities	<u>3,653.32</u>
Long Term Liabilities	
Other Liabilities	0.00
Total Long Term Liabilities	<u>0.00</u>
Total Liabilities	<u>3,653.32</u>
Equity	
Opening Balance Equity	184,372.59
Restricted Net Assets- Streetscape	1,278.94
Unrestricted Net Assets	41,156.84
Net Income	(3,925.81)
Total Equity	<u>222,882.56</u>
TOTAL LIABILITIES & EQUITY	<u><u>226,535.88</u></u>

Mitchell Main Street & Beyond
Income Statement
December 31, 2024

	1 month ended 12/31/2024	12 Months Ended 12/31/2024	Budget
Revenues			
INCOME - CITY OF MITCHELL	\$ -	\$ 40,000.00	\$ 40,000.00
INCOME- INTEREST, INVESTMENTS	21.18	1,951.44	150.00
INCOME-NEW MEMBERSHIP	450.00	3,675.00	1,000.00
INCOME- MEMBERSHIP RENEWALS	750.00	8,550.00	15,150.00
INCOME - HOPE SPONSORS	-	15,000.00	
INCOME - CARAMEL APPLE SALES	-	11,211.47	5,000.00
INCOME - CHRISTMAS SHOPPING FOR KIDS	200.00	655.00	500.00
INCOME - FIRST FRIDAYS	412.50	10,422.50	9,500.00
INCOME- OCTOBERFEST	412.50	4,816.86	6,000.00
INCOME- MEMORIAL WEEKEND	412.50	17,647.35	22,000.00
INCOME - PARADE OF LIGHTS	-	100.00	-
INCOME - PLANTER SPONSORS	-	2,100.00	2,500.00
INCOME - WINGAPALOOZA	412.50	10,512.31	10,000.00
INCOME- RESTURANT CHALLENGES	-	50.00	
INCOME-COCOA CRAWL	-	1,980.00	2,000.00
Total Revenues	3,071.18	128,671.93	113,800.00
Expense			
Operations			
SALARIES & WAGES	3,280.00	41,790.00	40,950.00
BENEFIT EXPENSE	26.40	316.80	332.00
EMPLOYMENT TAXES	250.92	3,391.44	3,473.00
STAFF DEVELOPMENT	-	-	-
INSURANCE	596.43	3,481.37	3,000.00
PROFESSIONAL FEES	828.36	4,853.34	400.00
BUILDING EXP. & BOOKKEEPING SERVICES	782.00	9,384.00	9,384.00
POSTAGE	-	58.04	150.00
PRINTING & COPYING	31.14	840.02	750.00
SUPPLIES	130.31	1,589.59	1,500.00
TELEPHONE	320.20	3,554.35	3,500.00
MEMBERSHIP SOFTWARE	400.00	400.00	400.00
Total Operations Expense	6,645.76	69,658.95	63,839.00
Events/Programming			
CARAMEL APPLES SALES	3,088.38	4,542.52	1,500.00
CHRISTMAS SHOPPING FOR KIDS	-	-	500.00
FIRST FRIDAYS	-	12,203.62	9,000.00
OCTOBERFEST	-	3,108.93	4,000.00
MEMORIAL WEEKEND IN MITCHELL	-	14,121.56	19,000.00
PARADE OF LIGHTS	-	-	1,000.00
PLANTER EXPENSE	2,132.00	2,262.25	2,500.00
COCOA CRAWL	982.91	982.91	2,000.00
WINGAPALOOZA	-	4,464.74	4,000.00
MEMBERSHIP SEMINARS	-	-	1,000.00
SECOND SATURDAYS	-	-	3,000.00
MEMBERSHIP & DUES	-	-	1,500.00
PROMOTIONS EXPENSE	104.20	1,252.26	-
STREETSCAPE EXPENSE	-	20,000.00	-
MARKETING	-	-	2,000.00
Total Events/Programming Expense	6,307.49	62,938.79	51,000.00
Total Expenses	12,953.25	132,597.74	114,839.00
Net Revenues (Expense)	\$ (9,882.07)	\$ (3,925.81)	\$ (1,039.00)

APPLICATION FOR 2026 CITY FUNDS (BUDGET SUBSIDIES)

Application Process:

The Mitchell City Council evaluates subsidy applications on an annual basis for funding in the following calendar year. The City's fiscal year is January 1 to December 31. Proposals must be submitted in accordance with the budget cycle schedule and proposal format outlined below. Please note that requests may only be made during this period of time. Completed applications must be received before July 31, 2025 at 5pm.

City Budget Cycle Schedule:

July 1, 2025	Subsidy Applications Open
July 31, 2025	Deadline to submit completed funding proposal to City of Mitchell (early submission is encouraged)
August- September	Administrative Review of Budget
October	Council review of budget
November	Council adoption of budget
December	Notification of funding

Applicant Qualifications:

- Applicant must be located and provide services within the City of Mitchell.
- Funding requests from individuals, religious, or political groups are ineligible.
- Funding requests from qualified organizations outside of the funding timeline prescribed will not be considered.
- Incomplete applications will not be considered for funding.
- Any applications who have previously received funding, must comply with the 2025 reporting requirements before applying for 2026 funding.

Proposal Requirements:

- Completed funding application.
- Most recent audit. – We are in the process of a financial audit for 2024 (estimated completion 9/30/2025), but have never done one prior to 2024 as we did not meet federal requirements. Therefore, 2024 financial statements provided are not audited. We can provide audited financial statements when they are done if needed. Statement of Activity and Statement of Financial position for FY2024 are attached.
- Most recent budget. Attached.
- List of current members of Board of Directors. Attached.

Submission Instructions:

Please read the application form carefully and refer to the Proposal Requirements for clarification. All information should be entered in the space provided. **Incomplete applications will not be considered.** All proposals must be typed.

- Applications can be submitted during the application period of July 1- July 31st.
- A full electronic set is required. Email the application packet in its entirety to stephanie.ellwein@cityofmitchellsd.gov.
- Materials submitted will not be returned.
- **Deadline: July 31, 2025 before 5pm.**

Budget Hearings:

Mitchell City Council budget meetings will be held in October and in November, and are open to the public. Applicants are encouraged to attend budget meetings to remain informed during the process. However, applicants may or may not be invited to make a presentation on their funding proposal. Applicants should be prepared to answer questions based on the application. All proposed handouts must be provided to the City in advance with the application for approval and distribution. Final action on the budget occurs at the 2nd Council meeting in November.

Reporting Requirements:

If awarded funding, the City of Mitchell requires all recipients of municipal funds to identify the reason for the subsidy, the public purpose served by the subsidy, the specific performance measurements to be attained, and final reporting on outcomes. **Failure to provide final reporting of funds and all other required reports will make applicant ineligible for future subsidies.**

All reports shall be timely prepared and filed with the City of Mitchell **prior** to July 1st. Failure to comply with any of these requirements **will** result in the revocation of the requested subsidy as well as repayment requirements, and a determination that the organization is ineligible for future municipal subsidies for a period of years.

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Safe Place of Eastern South Dakota

Address: 1600 N Kimball St

Telephone: 605-996-6622

Contact (individual responsible for the project):

Name: Coleen Hoffman

Title: Executive Director

Address: 1600 N Kimball St

Telephone: 605-996-6622

Email: coleen@safeplace-esd.org

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other [Click or tap here to enter text.](#)

Amount Requested: \$ 15,000.00

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

City of Mitchell Subsidy funds will be used for regular expenses that Safe Place of Eastern South Dakota incurs, that are either not covered by our other grant funding or when grant funds run out at the end of their annual cycle. This might include (but not limited to) utilities, maintenance, food, supplies, and administrative expenses such as training.

Training for our direct service staff: Our advocates are required to take on a wide range of responsibilities beyond traditional advocacy, including de-escalation techniques, trauma-informed care, mental health support, safety and security protocols, and case documentation. However, the cost for this level of comprehensive training is often expensive or funding is inadequate. This subsidy would help fill that gap. This subsidy would help us meet a critical funding gap by covering the behind-the-scenes work necessary to fully operate our services, while also allowing us to invest in the training of our direct service advocates.

Public benefit:

- Promoting **public safety** through victim protection and violence prevention.
- Encouraging **community wellness** by providing support services that reduce trauma and strengthen families.
- Enhancing **accessibility** to essential services through outreach and partnerships with local agencies and first responders.

Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

We intend to use a portion of the subsidy funding to enhance the outreach and community awareness efforts of our services, especially as we transition into our new facility. It is critical that individuals know where we are located and understand that we are more than just a shelter, we provide a full spectrum of family support services, including education, advocacy, supervised visitation, and classes.

With the support of this subsidy, we will: Expand and modernize our outreach materials by incorporating **QR codes** on pull-tab flyers, allowing direct access to our website and on-line resources. Promote the use of our **website chat feature** as a discreet and accessible way for individuals to seek help. Strengthen our **social media presence on Facebook and Instagram** to increase engagement and visibility. Enhance **community-based educational programs** designed to help individuals recognize, respond to, and refer those experiencing domestic violence, sexual assault and human trafficking. Ensure that materials are accessible, engaging, and informative for all community members. Continue to **partner with other community organizations** to jointly deliver outreach and awareness campaigns, expanding our collective reach and impact.

While some grant funding supports materials production, this subsidy would allow us to cover the **staff time, mileage, and educational materials** needed for outreach and awareness work—elements that are often not eligible under direct service grants. Our overall objective is to ensure our community knows where to find us, what we offer, and how we can support them—not just in crisis, but through long-term, trauma-informed, family-centered care.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

A portion of the subsidy will be used to support wages for key positions that are vital to the operation of our domestic violence and sexual assault facility, but are not traditionally covered under direct service funding streams or after grant funding has been depleted at the end of its annual cycle.

Positions such as maintenance, reception, housekeeping, and administrative roles—positions essential to maintaining a safe, clean, and welcoming environment for our clients and staff are generally “out of scope” when it comes to funding sources that support direct service work. Without these support functions, the quality and continuity of our direct services would be significantly impacted. (8-16%)

We are also seeking wage support for our direct service staff. When the grants that typically cover their wages reach the end of their annual cycle and funding has been depleted, we need funding such as this to help cover that gap (which is usually 1-2 months) prior to the next award. (8-16%)

See attached job descriptions.

2. Goals: Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

Safe Place is committed to creating a secure and empowering environment for victims and survivors of domestic violence and sexual assault through advocacy, education, emergency shelter, and family support services. To evaluate our effectiveness and ensure accountability, we utilize performance measurement tools such as intake assessments, client orientations, satisfaction surveys, staff evaluations, and detailed tracking of individuals served, and services provided. **Goals:** Maintain full staffing levels to ensure the consistent delivery of 24-hour in-shelter support and crisis services. Enhance community outreach efforts by increasing the distribution of educational materials, participating in local events, and expanding our digital presence. Sustain and improve retention of trained staff to ensure continuity and quality of care. Expand our community education programming by partnering with local schools, faith-based organizations, and service providers to increase prevention efforts and awareness. Strengthen data collection and evaluation methods to better assess client outcomes and service effectiveness, using this data to inform ongoing improvements. Through these measurable goals and ongoing evaluation, Safe Place strives to continuously improve services, expand reach, and ensure survivors receive the care and support they need.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

In the previous year, Safe Place aimed to strengthen services for victims of domestic violence and sexual assault through comprehensive advocacy, education, shelter, and family support. Our performance was measured through client intakes, service tracking, and outcome data—including the number of individuals served, crisis calls received, shelter nights provided, and hours of family visitation and educational sessions delivered. We also tracked unmet service needs, client demographics, and county data to assess reach and gaps. (See attached handout with 2024 data reporting.)

This data informed us of our approach to program improvement and resource allocation. The subsidy helped sustain essential services while expanding prevention and educational efforts. We transitioned to a new facility in July 2025. We anticipate increased capacity and new programming, including 24-hour in shelter coverage, and enhanced program services and awareness. These efforts reflect our continued commitment to a safe, empowering environment and measurable community impact.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

The subsidy requested will directly support Safe Place's mission to provide critical services to victims of domestic violence and sexual assault in the City of Mitchell. Specifically, the funding will enhance our ability to provide direct service advocacy, shelter, and family support services, which in turn contributes to a safer, healthier community.

Specific Actions and Measurable Results:

- Provide emergency shelter for **individuals** fleeing domestic violence or sexual assault.
- Offer **crisis advocacy and safety planning**.
- Facilitate **educational sessions** focused on prevention, healthy relationships, and community awareness.
- Maintain a 24/7 crisis line, ensuring all calls are answered and logged.
- Provide safe visitation services through visits and exchanges.
- Expand accessibility by distributing resource materials (QR code flyers, community brochures).

All of these outcomes will be measured through our database system, intake forms, attendance logs, and program evaluations.

Alignment with City Priorities:

These goals support the City of Mitchell's priorities by:

- Promoting **public safety** through victim protection and violence prevention.
- Encouraging **community wellness** by providing support services that reduce trauma and strengthen families.
- Enhancing **accessibility** to essential services through outreach and partnerships with local agencies and first responders.

Through these measurable goals and ongoing evaluation, Safe Place strives to continuously improve services, expand reach, and ensure survivors receive the care and support they need—building a stronger, safer Mitchell for all residents.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

Goal that was established for the subsidy: Cover costs of facility operation (including, but not limited to utilities, maintenance, food, supplies, and administrative expenses).

Measurements that were used to assess the success of the goal: In 2024, Safe Place of Eastern South Dakota answered 404 crisis calls, 45 law enforcement calls and 13 chat-email-text messages. We provided shelter for 135 survivors and advocated for 95 survivors. We assisted in 11 protection orders and provided advocacy to 15 sexual assault survivors. We served 36 clients this year in the emergency housing and security deposit program. Safe Place provided 53 families with visitation services and conducted 421 supervised visits, 47 assisted exchanges, 25 supervised phone calls, and 35 virtual

visits. Monitor Specialists traveled 6,006 miles for visitation transport. We provided 20 education programs which reached 391 individuals. Safe Place participated in several outreach events. Highlighted events include hosting a meet and greet at the Odyssey Luxury 5 for the movie premier “It End With Us” and tabling an information booth at the Pre-Sturgis event and Collegepalooza. We also tabled informational booths at Mitchell Technical College, Dakota Wesleyan University, Dakota Fest Women’s Brunch, and the Empty Bowl event.

Was the goal obtained? The goal was obtained. City of Mitchell Subsidy funds allow Safe Place of Eastern South Dakota to continue operating when grant funds run out at the end of their annual cycle and pay for operational expenses that were not covered by grants.

How dollars were spent (\$20,000.00 awarded, disbursed in total January 2024):

Lease of vehicle used for client transport: \$6,234.00

Portion of staff tuition for supervisor to attend Leadership Mitchell: \$375.00

Executive Director tuition to attend DWU Leadership Accelerator: \$3,000.00

Electricity, Gas, Sewer, Water, Garbage, Telephone, Internet coverage when grant funding ran out: \$377.77

Flooding expenses that were not covered by insurance: ~\$4,000.00

Gas & groceries for clients when grant funding ran out: \$314.23

The remaining \$5,699.00 (plus funding from other sources) went toward covering staff salaries when grant funding ran out at the end of the annual cycle.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

Our organization does not compete or provide a service that private enterprise is currently providing.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

With a subsidy of \$20,000.00 for FY 2025, the subsidy represents 3% of our income. The percentage is calculated based on \$20,000.00 divided by our total budgeted revenue of \$747,310.07, equaling 3%.

7. Please list all sources of private investment or contributions aside from your subsidy request.

Federal funding: listed below.

State funding: Victims Services Grant Program (currently with the Office of Attorney General); Domestic & Sexual Abuse Program (DASA), South Dakota Department of Social Services – Division of Child Protection (both family visitation and instructional class contracts); Sustainable Housing Incentive Program (SHIP).

Local funding: county support (8 of 9 counties served by Safe Place currently provide some annual funding); United Way.

Private funding: our Mitchell Area Safehouse Foundation (headed up by our Development Director, Teresa Berndt) also researches and applies for grants, seeks out donors, and fundraises on behalf of Safe Place of Eastern South Dakota. This funding and the Foundation’s investments support the Safe Place of Eastern South Dakota Operations when there is a shortfall of funding throughout the year. Additionally, we take in a small amount of money in class fees from those enrolled in our class for abusers (Domestic Violence Intervention Program) and visitation fees when families do not

qualify for a scholarship or other coverage.

8. Do you receive any federal funding. If so, how much is received and from what source?

Federal Operating Grants (FY2025 Amounts):

US Department of Health & Human Services/Office of the Administration for Children & Families:

Access and Visitation Grant (AV): \$12,500.00

Family Violence and Prevention Services Act Grant (FVPSA): \$100,000.00

US Department of Justice/Office on Violence Against Women:

Justice for Families Program: \$60,050.00

Sexual Assault Services Formula Grant Program (SASP): \$32,080.32

STOP Violence Against Women Formula Grant Program: \$30,000.00

Rural Sexual Assault, Domestic Violence, Dating Violence, and Stalking Program (Rural): \$19,928.17

US Department of Justice/Office for Victims of Crime:

Victims of Crime Act (VOCA): \$17,500.00

US Department of Housing and Urban Development:

Emergency Solutions Grant (ESG): \$46,648.00

Security Deposit Assistance Program: \$15,000.00

Total: \$333,706.49

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Coleen Hoffman
Title: Executive Director

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.

☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 7/29/2025

Current Operating Board of Directors

Officers

President: Whitney Olinger

Vice President: Katina Voje

Treasurer: Jason Spicer

Secretary: Sawyer Gibson

Committees:

Human Resources: Voje, Spicer, Gibson

Finance: Olinger, Spicer, Bartscher

Facility: Kaiser, Urban

Building: Spicer, Kaiser

Board Member	Term End Date	Address	Contact Information
Olinger, Whitney	01/2026 (2)	40850 256th St Mitchell, SD 57301	gridline.office1@gmail.com (605) 933-1433
Spicer, Jason	01/2026 (1)	308 McCabe St Mitchell, SD 57301	ispicer@firstdakota.com (605) 553-7978 (605) 995-7906W
Kaiser, Scott	03/2027 (1)	600 S. Montana St. Mitchell, SD 57301	skaiser3871@yahoo.com (605) 391-1767
Voje, Katina	07/2026 (1)	415 W 10 th Ave Mitchell, SD 57301	katvoje@gmail.com (605) 505-0293
Gibson, Sawyer	06/2027 (1)	613 East 3 rd Ave Mitchell, SD 57301	Sawyer.gibson@cityofmitchellsd.gov 605-370-2862
Bartscher, Darin	08/2027 (1)	PO Box 42 Mitchell SD, 57301	darin@lloydcompanies.com 605-999-3227
Urban, Tyler	09/2027 (1)	1417 East 5 th Ave. Mitchell, SD 57301	Tyler.urban@cityofmitchellsd.gov 605-999-4837
Vaughn, Debbie	5/2028 (1)	40686 Sunrise Rdg. Mitchell, SD 57301	spa_girl_debbie@live.com 605-770-0760
Logan, Linda	7/2028 (1)	44 Bay Hill Mitchell, SD 57301	lindallogan@hotmail.com 605-999-3661

Safe Place of Eastern South Dakota

Budget Overview: 2025 FY Approved Budget - FY25 P&L

January - December 2025

	TOTAL
Revenue	
ATG - Attorney General	128,185.68
Cities and Counties	44,150.00
Family Visitation Center	0.00
Access to Visitation - FVC	12,500.00
DSS - FVC	37,671.00
Visitation Fees - FVC	2,500.00
Total Family Visitation Center	52,671.00
Foundation	0.00
MASF General Contribution	110,000.00
MASFoundation Distribution	22,000.00
Total Foundation	132,000.00
Grant Income	0.00
DASA	4,596.90
ESG	46,648.00
FVPSA	100,000.00
Justice	60,050.00
Rural	19,928.17
SASP	32,080.32
STOP	30,000.00
VOCA	17,500.00
Total Grant Income	310,803.39
Instructional Classes	6,500.00
Other Types of Income	8,000.00
SDAP - Security Deposit	15,000.00
SHIP	20,000.00
United Way	30,000.00
Total Revenue	\$747,310.07
GROSS PROFIT	\$747,310.07
Expenditures	
Administrative Offices	0.00
Dues, Fees & Subscriptions	2,000.00
Insurance	20,000.00
Office Equipment & Repairs	500.00
Office/Facility Supplies	7,000.00
Postage, Mailing Service	2,000.00
Printing and Copying	4,500.00
Professional Fees	4,500.00
Staff Expense	1,500.00
Tech Support	12,000.00
Travel	1,500.00
Total Administrative Offices	55,500.00
Class Expense	500.00

Safe Place of Eastern South Dakota

Budget Overview: 2025 FY Approved Budget - FY25 P&L

January - December 2025

	TOTAL
Client	0.00
Emergency Services	6,500.00
Financial Assistance	500.00
Rent Assistance	30,000.00
Travel & Mileage	3,000.00
Total Client	40,000.00
Community Education/Awareness	2,000.00
Facility Repairs & Maintenance	7,500.00
Facility Utilities	0.00
Electric & Gas	7,500.00
Sewer Water & Garbage	7,500.00
Telephone, Internet, Cable	15,000.00
Total Facility Utilities	30,000.00
Payroll Expenses	0.00
Classes	6,500.00
Health Insurance	35,000.00
Holiday	18,500.00
On Call	15,000.00
Overtime	4,000.00
PTO	30,000.00
Retirement Expense	10,000.00
Wages	425,986.55
Total Payroll Expenses	544,986.55
Payroll Taxes	38,000.00
SDAP Expenses	13,500.00
Shelter	0.00
Security	720.00
Shelter Supplies	500.00
Total Shelter	1,220.00
Training & Development	2,000.00
Vehicle Fuel & Expenses	10,000.00
Total Expenditures	\$745,206.55
NET OPERATING REVENUE	\$2,103.52
NET REVENUE	\$2,103.52

Statement of Activity

Safe Place of Eastern South Dakota

January-December, 2024

DISTRIBUTION ACCOUNT	TOTAL
Income	
ATG - Attorney General	18,786.88
Cities and Counties	45,484.42
Family Visitation Center	0
Access to Visitation - FVC	8,967.50
DSS - FVC	22,082.80
Visitation Fees - FVC	2,475.00
Total for Family Visitation Center	\$33,525.30
Foundation	0
MASFoundation Distribution	22,000.00
Total for Foundation	\$22,000.00
Grant Income	0
DASA	6,180.57
ESG	54,747.29
FVPSA	117,412.45
Justice	59,949.04
OVW Prevention Grant	9,383.70
Rural	6,701.76
SASP	38,087.43
STOP	45,991.40
VOCA	33,121.93
Total for Grant Income	\$371,575.57
Instructional Classes	7,712.00
Other Types of Income	36,281.82
SDAP - Security Deposit	9,865.90
United Way	30,000.00
Total for Income	\$575,231.89
Cost of Goods Sold	
Gross Profit	\$575,231.89
Expenses	
Administrative Offices	0
Dues, Fees & Subscriptions	1,641.79
Insurance	19,267.20
Office/Facility Supplies	4,920.95
Postage, Mailing Service	1,344.84
Printing and Copying	4,255.17
Professional Fees	4,317.98
Staff Expense	1,597.56
Tech Support	7,585.02

Statement of Activity

Safe Place of Eastern South Dakota

January-December, 2024

DISTRIBUTION ACCOUNT	TOTAL
Travel	850.31
Total for Administrative Offices	\$45,780.82
Client	0
Emergency Services	9,837.53
Rent Assistance	11,908.00
Travel & Mileage	2,484.38
Total for Client	\$24,229.91
Community Education/Awareness	1,222.45
Facility Repairs & Maintenance	54,387.49
Facility Utilities	0
Electric & Gas	4,115.93
Sewer Water & Garbage	4,797.74
Telephone, Internet, Cable	8,069.00
Total for Facility Utilities	\$16,982.67
FVC - Family Visitation Center	119.60
Payroll Expenses	0
Bonus	2,400.00
Classes	4,337.56
Health Insurance	36,524.27
Holiday	13,506.88
On Call	15,595.00
Overtime	4,044.85
PTO	19,062.47
Retirement Expense	8,010.82
Wages	317,738.93
Total for Payroll Expenses	\$421,220.78
Payroll Taxes	27,359.53
SDAP Expenses	8,969.00
Shelter	0
Security	631.00
Shelter Supplies	80.58
Total for Shelter	\$711.58
Staff	0
Payroll Expenses	0
Total for Staff	0
Training & Development	4,179.72
Vehicle Fuel & Expenses	11,036.32
Volunteer Appreciation	111.23
Total for Expenses	\$616,311.10
Net Operating Income	-\$41,079.21

Statement of Activity

Safe Place of Eastern South Dakota

January-December, 2024

DISTRIBUTION ACCOUNT	TOTAL
Other Income	
Building Activity	0
Building Expenses	-133.52
Building Income	26,930.00
Restricted Building Funds	2,072,777.35
Total for Building Activity	\$2,099,573.83
Interest Income	367.40
Total for Other Income	\$2,099,941.23
Other Expenses	
Development Director	0
In - Development Director Reimbursement	-87,553.09
Out - Development Director Gen Expense	810.08
Out - Development Director Payroll	86,743.02
Total for Development Director	\$0.01
Total for Other Expenses	\$0.01
Net Other Income	\$2,099,941.22
Net Income	\$2,058,862.01

Safe Place of Eastern South Dakota

Statement of Financial Position

As of December 31, 2024

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
Building Checking - First Dakota	380,539.47
Checking - First Dakota	21,484.67
Petty Cash	99.00
Savings - First Dakota	0.00
Reserve	9,198.77
Stock the Shelves	741.76
Total Savings - First Dakota	9,940.53
Total Bank Accounts	\$412,063.67
Accounts Receivable	
Accounts Receivable	94,328.13
Total Accounts Receivable	\$94,328.13
Other Current Assets	
Construction In Progress	2,287,023.91
Total Other Current Assets	\$2,287,023.91
Total Current Assets	\$2,793,415.71
Fixed Assets	
Building	380,671.56
FVC Furniture & Equipment	12,324.77
Land	170,559.44
Shelter Furniture and Equipment	29,567.86
xAccumulated Depreciation	-260,438.56
Total Fixed Assets	\$332,685.07
TOTAL ASSETS	\$3,126,100.78
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	395,945.19
Total Accounts Payable	\$395,945.19
Other Current Liabilities	
Payroll Liabilities	0.00
Aflac	931.32
Federal Withholding	46.10
Health Insurance - PT	16,643.01
Retirement	962.18
SD Unemployment	29.27
Social Security Company	0.01
United Way	8.00
Total Payroll Liabilities	18,619.89

Safe Place of Eastern South Dakota

Statement of Financial Position

As of December 31, 2024

	TOTAL
Total Other Current Liabilities	\$18,619.89
Total Current Liabilities	\$414,565.08
Total Liabilities	\$414,565.08
Equity	
Net Assets	652,673.69
Net Revenue	2,058,862.01
Total Equity	\$2,711,535.70
TOTAL LIABILITIES AND EQUITY	\$3,126,100.78



Safe Place of Eastern South Dakota 2024 Statistics

Shelter

Clients sheltered	135 (77 Adults – 58 Children)
Shelter Days	1070

Phone Service

Hot Line Calls	404
Law Enforcement	45
Chat-Email-Text	13

Non-Shelter Advocacy

Clients	95
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Protection Orders

	11	
Stalking	Temporary	3
Domestic	Temporary	8
Vulnerable Adult	Temporary	0

Groups

Women Support Group	16 attendees
DAIP (Domestic Abuse Intervention Program)	20 orientations 13 attendees 7 graduated
Parenting Classes	8 attendees

Victimization

Domestic Violence	202
Sexual Assault	15
Stalking	2
Human Trafficking	2

Community Education/Awareness

Educational Programs	20
Number of Participants	391
Outreach Events & Booths	9

Housing Program

Motel	10
ESG	3 Homeless Prevention 3 Rapid Rehousing
Security Deposit	Assisted 20

Visitation Services

Total FVC Families	53	
Orientations	36	
Supervised Visits	421	584.5 Total Visit Hours
Assisted Exchanges	47	
Supervised Phone Calls	25	
Virtual Visits	35	
Transport Mileage	6,006	



Safe Place of Eastern South Dakota 2024 Annual Report

Safe Place celebrated 40 years of service in the Mitchell Area and the 9 counties we serve. In May we broke ground on our new facility at 1600 North Kimball and we will be moving in the summer of 2025. Despite funding cuts and staff shortages Safe Place continued to provide safe and empowering services to the communities we serve.



Overall in 2024

Safe Place of Eastern South Dakota answered 404 crisis calls, provided shelter for 135 survivors, and advocated for 95 survivors. We assisted in 11 protection orders and provided advocacy to 15 sexual assault survivors. We served 26 clients this year in the emergency housing and security deposit program. Safe Place provided 53 families with visitation services and provided 20 education programs which reached 391 individuals.

Outreach

In 2024 Safe Place added McCook County to their services area. We now cover 9 counties and provide advocacy and education to 38 towns. In 2024 we provided 20 education programs which reached 391 individuals and traveled 700 miles. Our education program provides awareness and information about Domestic Violence, Sexual Assault, Stalking, Dating Violence, and Human Trafficking. Safe Place participated in several outreach events. Highlighted events included hosting a meet and greet at the Odyssey Luxury 5 for the movie premier "It End With Us" and tabling an information booth at the Pre-Sturgis event and College Palooza. We also tabled informational booths at Mitchell Technical College, Dakota Wesleyan University, Dakota Fest Women's Brunch, and the Empty Bowl event. We held awareness events in April for Sexual Assault Awareness Month and in October for Domestic Violence Awareness Month. We ended the year with the Paint the Town Purple event and decorated trees and wreaths for our county courthouses.

Housing Program

Through our South Dakota housing grants Safe Place of Eastern South Dakota assisted 26 housing clients and assisted with 18 monthly rental payments for a total of \$11,908, and 23 security deposits for a total of \$8,969. We serviced 10 homeless clients with motel assistance.

Visitation Services

We provided services to 53 families and completed 36 orientations. We conducted 421 Supervised Visits, 47 Assisted Exchanges, 25 Supervised Phone Calls, and 35 Virtual Visits. Monitor Specialists traveled 6,006 miles for transports.

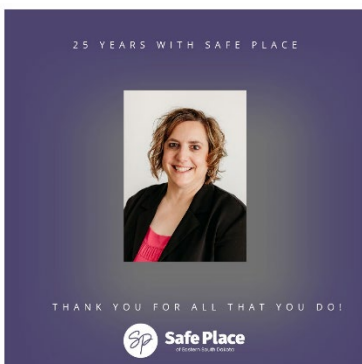
Volunteers

We offered several volunteer opportunities that include direct services, donations, shelter upkeep, fundraising, and awareness. Safe Place of Eastern South Dakota received assistance from 32 individual volunteers for a total of 5,347 service hours.

Staff and Board Highlights

Safe Place has 14 Foundation and Operational board members. We gained 4 new operating board members- Scott Kaiser, Saywer Gibson, Darin Bartscher, and Tyler Urban. We send best wishes to our outgoing operating board members Allison Hohn, Cleo Anderson, Deryk Thomsen, Andrew Becker, and Kristy Zink. Foundational board members Mike Vehle and Laine Weerheim. In April Mike Vehle was honored with the Pam Nielson Boline Award for Vision of Peace or Spirit of Advocacy and Volunteerism.

In 2024 we celebrated staff milestones. Coleen Hoffman, our Executive Director celebrated 25 years of service, Mary Froning our DAIP facilitator celebrated 20 years of service, Kaleena Kaiser our Shelter Supervisor celebrated 5 years of service and Marcia Solmonson our Admin Assistant celebrated 7 years.





Safe Place

of Eastern South Dakota

Direct Services Advocate

Hours: 40 hours per week

Reports to: Shelter Supervisor

Qualifications:

- Associate or bachelor's degree in human services or a related field is preferred, but equivalent experience will also be considered.
- Basic knowledge, understanding and experience working with victims of domestic violence and/or sexual assault.
- Good listener, self-motivated, team player
- Ability to respond effectively to crises.
- Excellent oral and written communication skills
- Communication and public speaking skills

Responsibilities:

- Direct client services to include trauma informed care, advocacy, in-take, protection orders, and sexual assault.
- Provide on-call crisis advocacy alternating one night a week, weekend and holiday rotation with other on-call crisis advocates.
- Respond to emergency requests and/or needs by clients.
- Document all interactions as required.
- Maintain safety and security precautions.
- Track and report donations received. Stock where required.
- Crisis intervention and safety planning with clients/potential clients.
- Complete room checks.
- Shelter upkeep.
- Other duties as assigned.

Hours of work:

- Monday through Friday; occasional evenings, weekends, and holidays.
- Ability to adjust hours as needed to cover events and needs of the position.



Safe Place

of Eastern South Dakota

Title: Maintenance Technician

Reports to: Executive Director

Hours: Part-time hours

The Maintenance Technician will provide custodial duties to ensure that the agency's dwellings are maintained in a clean and safe manner. The technician also provides basic maintenance and repair as necessary.

Qualifications:

- Experience working in building trade, maintenance, building systems or building equipment repair.
- Ability to lift and move 50lbs daily.
- Experience working in a supportive housing setting preferred.
- High school diploma or equivalent (or equivalent experience)
- Driver's License (Preferred)

Responsibilities:

- Performing a variety of light maintenance duties such as patching, painting, light bulb and fixture installation. Actions will include the use of power tools (hand drills, saws, etc.) and repetitive motions of drilling, sawing, screwing, ratcheting, etc.
- Operating basic building systems including boilers and heating systems, fire prevention and alarm systems, etc.
- Maintaining all elements of the facility including floors, walls, kitchens, bathroom, and common areas. Maintaining all associated elements such as stoves, refrigerators, painting, plastering, etc. to meet safe and secure environment.
- Performing a variety of general maintenance tasks such as changing light bulbs, changing batteries in smoke and carbon dioxide detectors.
- Assembling and installing furniture and equipment.



Safe Place

of Eastern South Dakota

Title: Administration Assistant

Reports to: Executive Director

Status: Full-Time 40 hours (occasional weekend/evening events)

Qualifications: Associate degree or equivalent work experience, one year of administrative support or office management experience. This position supports administrative staff with projects as needed, activities/special events, and supports shelter staff with shelter-based client services. Sensitivity to the impact of sexual and domestic violence in diverse and marginalized communities and the ability to articulate these concerns in a sensitive and respectful manner. Excellent verbal and written communication skills. Proficient in standard office software such as Microsoft Office. Demonstrated ability to establish and maintain effective professional working relationships.

Recommended Skills:

- Ability to interact professionally with diverse clients, staff, community members, civic leaders, first responders and law enforcement.
- Strong verbal communication skills
- Basic proficiency in Microsoft Word, Excel, Outlook, and other data management systems
- Ability to prioritize and multitask.
- Ability to work a flexible schedule (including holidays), when needed, to support staffing requirements of 24/7 shelter.
- Ability to remain calm in a fast paced-environment and be productive during down times.
- Ability to maintain confidentiality.

Responsibilities:

- Responsibilities include providing administrative support for the Executive Director, Business Manager, and administrative staff.
- Provides support to Safe Place staff including, and not limited to, receiving the mail, scanning paperwork, and writing thank you for charitable in-kind donations.
- Responsible for answering phones, taking messages, forwarding written requests and inquiries from the public, community members and clients to the appropriate Safe Place staff members.
- Assist in maintaining employee records, according to policy and legal requirements.

- Support shelter advocates by answering the crisis hotline when Advocates are in appointments or out of the office.
- Assist Development Director to respond to daily correspondence, written acknowledgements from donors, deposits, and fundraising.
- Assist in special events, workshops, awareness activities, community outreach, and fundraising events.
- Organizes and coordinates shelter and office supplies.
- Other duties as assigned.

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: The Salvation Army

Address: 724 N Sanborn Blvd. Mitchell, SD 57301

Telephone: 605-401-6128

Contact (individual responsible for the project):

Name: Captain Bobby Key

Title: Executive Director

Address: 724 N Sanborn Blvd Mitchell, SD 57301

Telephone: 605-401-6128

Email: bobby.key@usc.salvationarmy.org

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other [Click or tap here to enter text.](#)

Amount Requested: \$ 20,000

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

The purpose of this funding request is to provide critical emergency financial assistance for low-income individuals and families in our community who are facing immediate hardship. Many households we serve are experiencing financial crises due to job loss, rising housing costs, medical emergencies, or other unexpected life events that jeopardize their ability to meet basic needs. Through providing emergency financial assistance, our goal would be to help offset monthly costs so participants can focus on stabilizing and creating a better life for their family.

In 2024, The Salvation Army served 378 households; of those households, approximately 73% were first time participants. From January 2025 through June 2025, The Salvation Army has served 231 households with approximately 64% of these households receiving services for the first time through The Salvation Army. Though most utilized services is through our food pantry, multiple requests are turned away for emergency financial assistance due to funding constraints. The need in the community continues to grow, and this subsidy can directly impact individuals and families in our community.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

This subsidy will not be used for advertising purposes.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

This subsidy will not be used to support wages.

2. **Goals:** Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

The Salvation Army's mission is to meet human need without discrimination. With additional funding, our goal would be to increase rent and utility assistance, as we currently are only able to meet the need for up to 3 households per month with the maximum benefit of \$150 per family per year. Due to the growing economic need, on average, we often turn away more than 45 households per month with requests for emergency financial assistance. This subsidy funding is urgently needed to provide emergency financial assistance for rent and utilities to households in immediate danger of losing housing or critical utility services.

The Salvation Army's data management system will be used to measure the number of families/individuals positively impacted by this funding, as well as % of households who report improved financial stability 30 days after assistance (via follow-up surveys or caseworker interviews).

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most recent goal and performance measure of that goals for the previous year subsidy.

The Salvation Army has not previously received this subsidy.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

Access to safe, stable, and affordable housing is foundational to the health, well-being, and economic security of individuals, families, and communities. Without timely intervention, these crises often lead to homelessness, health deterioration, school disruption, and long-term reliance on public systems. By preventing evictions and maintaining access to water, electricity, and heating/cooling, this assistance: Helps families remain intact and connected to schools, jobs, and healthcare providers; protects vulnerable populations, including children, seniors, individuals with disabilities, and single parent households; and saves public dollars by avoiding the higher costs of homelessness, crisis interventions, and institutional care.

In addition to meeting these urgent needs, our program provides case management through our Pathway of Hope philosophy and utilizes referrals to long-term support such as employment services, benefits enrollment, and financial coaching—helping recipients build toward lasting self-sufficiency. Investing in emergency rental and utility assistance is not only a compassionate response to hardship, it is a cost-effective strategy that benefits the entire city by promoting safety, health, and economic opportunity for all.

Specific Actions

- **Conduct Outreach and Intake:**
Partner with community organizations, schools, and faith-based groups to identify eligible families. Screen and verify eligibility through proof of hardship, and risk of eviction/disconnection.
- **Distribute Emergency Assistance:**
Provide one-time or short-term payments for rent, utility bills, and related emergency housing costs directly to landlords or utility providers.
- **Provide Case Management and Referrals:**
Offer follow-up support to connect clients with long-term services such as SNAP, LIHEAP, workforce development, childcare subsidies, and financial coaching. Conduct 30-day check-ins to monitor household stability.
- **Track and Report Outcomes:**
Use The Salvation Army’s database system to track service delivery, outcomes, and client demographics. Collect client feedback via surveys or interviews to assess satisfaction and program effectiveness.

Measurable Results (12-Month Period)

Outcome	Target Metric	Measurement Tool
Households receiving rent/utility support	≥100 households	Intake records, payment logs
Risk of eviction/utilities shut-off reduced	≥ 85% of assisted households remain housed	30-day follow-up survey or verification
Utility continuity maintained	≥ 90% avoid disconnection after assistance	Client utility account confirmation

Client satisfaction with support services	≥ 90% report positive experience	Post-service satisfaction survey
Referrals to long-term services	100+ households referred to additional support	Case management tracking

These actions and outcomes will be reviewed monthly to ensure progress and adjusted as needed based on demand, funding capacity, and evaluation data.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

The Salvation Army has not received this subsidy.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

The Salvation Army is not in competition.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

This subsidy request of \$20,000 would be approximately 2% of The Salvation Army’s annual income, and 7% of the budgeted “Specific Assistance to Individuals”. Please see the attached FY2025 budget for The Salvation Army – Mitchell Corps.

7. Please list all sources of private investment or contributions aside from your subsidy request.

The Salvation Army receives grant funding through United Way and Hofer Trust to operate social service programming. Outside of grant funding, donations are generated through the annual Red Kettle campaign.

8. Do you receive any federal funding. If so, how much is received and from what source?

The Salvation Army receives USDA funding through Feeding South Dakota. This does not provide monetary income, but does allow our Corps to receive much needed food items for our food pantry.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I

certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Robert Key
Title: Executive Director

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.
- ☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: 7/24/2025

THE SALVATION ARMY
Western Division
Mitchell
October 1, 2024 to September 30, 2025

		Prior Years					Current Year			Next Year		
		ACTUALS	ACTUALS	ACTUALS	ACTUALS	ACTUALS	APPROVED	ACTUALS	PROJECTED	PROPOSED	PROPOSED	
		YR. END	YR. END	12 Months	12 Months	12 Months	BUDGET	6 MOS.YTD	12 MOS END	BUDGET	BUDGET	%
		09/30/19	09/30/20	09/30/21	09/30/22	09/30/23	09/30/24	03/31/24	09/30/24	09/30/25	CHANGE	CHANGE
	EXPENSE											
7001	Officer's Allowance	\$51,514	\$47,473	\$50,154	\$53,520	\$60,400	\$58,181	\$27,064	\$54,128	\$55,784	(\$4,616)	-8%
7002	Employee Compensation	\$119,146	\$117,596	\$123,341	\$120,819	\$148,612	\$205,586	\$72,198	\$131,166	\$205,056	\$56,444	38%
7100	Employee & Officer Benefits	\$47,715	\$50,763	\$52,933	\$54,494	\$55,215	\$58,751	\$27,029	\$54,059	\$81,352	\$27,294	50%
7200	Payroll Taxes	\$13,405	\$12,551	\$12,982	\$12,474	\$13,916	\$18,338	\$6,799	\$13,599	\$19,872	\$6,273	46%
8000	Professional Fees	\$17,379	\$18,533	\$18,228	\$18,626	\$25,883	\$18,654	\$15,308	\$24,337	\$19,304	(\$5,033)	-21%
8100	Supplies	\$12,254	\$10,297	\$15,003	\$14,241	\$13,675	\$18,362	\$8,051	\$16,203	\$14,569	(\$1,634)	-10%
8200	Communications	\$4,310	\$5,676	\$5,206	\$3,726	\$3,803	\$3,662	\$1,937	\$3,875	\$2,220	(\$1,655)	-43%
8300	Postage & Shipping	\$5,477	\$5,344	\$4,528	\$4,596	\$4,790	\$5,084	\$3,244	\$5,833	\$5,834	\$1	0%
8400	Occupancy	\$53,928	\$49,185	\$48,052	\$47,521	\$67,087	\$60,601	\$38,955	\$69,401	\$64,641	(\$4,760)	-7%
8500	Furnishings & Equipment	\$3,643	\$7,165	\$9,036	\$5,361	\$12,584	\$6,112	\$8,502	\$13,043	\$11,437	(\$1,606)	-12%
8600	Printed Materials	\$12,813	\$10,576	\$11,908	\$13,812	\$11,455	\$12,838	\$7,674	\$11,721	\$11,721	(\$0)	0%
8700	Transportation	\$17,853	\$16,448	\$14,010	\$23,331	\$19,207	\$21,694	\$10,381	\$20,763	\$17,724	(\$3,039)	-15%
8800	Conferences, Meetings, Major Trips	\$2,404	\$1,974	\$1,452	\$6,698	\$6,974	\$4,270	\$1,784	\$4,596	\$4,634	\$38	1%
8900	Specific Assistance to Individuals	\$204,329	\$230,868	\$263,088	\$238,573	\$237,606	\$265,073	\$133,080	\$264,629	\$264,385	(\$245)	0%
9000	Organization Dues	\$867	\$332	\$407	\$454	\$315	\$554					
9100	Awards & Grants	\$3,607	\$6,729	\$10,352	\$4,689	\$916	\$2,142	\$1,711	\$1,716	\$1,716		
9400	Miscellaneous	\$8,374	\$7,517	\$7,995	\$8,344	\$13,448	\$8,484	\$4,377	\$8,482	\$8,997	\$515	6%
9600	Support Services	\$112,501	\$129,601	\$183,756	\$196,305	\$174,953	\$160,033	\$81,752	\$163,504	\$174,730	\$11,226	7%
9700	Depreciation Expense				\$11,442	\$11,442						
	Total Expense	\$691,518	\$728,629	\$832,429	\$839,027	\$882,280	\$928,419	\$449,846	\$861,055	\$963,976	\$102,921	12%
	REVENUE											
4001	Unrestricted Donations	\$16,182	\$26,664	\$43,894	\$33,601	\$28,589	\$24,700	\$14,313	\$28,625	\$32,280	\$3,655	13%
4002	Seasonal Donations	\$129,282	\$193,046	\$196,881	\$209,881	\$180,073	\$201,539	\$167,392	\$191,866	\$202,810	\$10,943	6%
4003	Meeting Collections	\$1,620	\$169		\$2,007	\$1,340	\$1,500	\$550	\$1,100	\$1,100		
4004	Cartridges	\$9,206	\$9,526	\$10,751	\$12,318	\$12,085	\$12,935	\$5,641	\$11,282	\$11,600	\$318	3%
4005	World Services/Self Denial	\$1,467	\$1,187	\$1,034	\$1,448	\$689	\$775	\$458	\$775	\$775		
4006	Harvest Festival	\$1,889	\$679	\$1,346	\$2,343	\$870	\$1,030	\$970	\$970	\$970		
4050	Donations in Kind	\$167,997	\$190,702	\$225,417	\$185,621	\$195,860	\$215,585	\$109,906	\$219,812	\$219,812	(\$0)	0%
4200	Special Fund Raising Events					\$1,000				\$3,740	\$3,740	
4300	Legacies & Bequest Income											
4600	Associated Organizations	\$72,780	\$84,281	\$187,333	\$138,122	\$119,159	\$100,645	\$47,561	\$95,272	\$113,897	\$18,625	20%
4700	United Way	\$39,000	\$39,000	\$50,000	\$35,000	\$40,000	\$40,000	\$20,000	\$40,000	\$40,000		
5000	Fees & Grants from Gov't Agencies											
6000	Membership/Program Service Fees	\$79	\$248	\$165	\$245	\$121	\$150	\$64	\$150	\$150		
6400	Sales to Public	\$203,815	\$217,686	\$281,409	\$304,416	\$301,633	\$329,500	\$136,884	\$295,264	\$336,500	\$41,236	14%
6600	Investment Income	\$4,560	\$18	\$27	\$440	\$3,036	\$60	\$908	\$1,816	\$1,817	\$1	0%
6900	Other Revenue		\$234		\$570	\$69						
	Total Income	\$647,877	\$763,439	\$998,258	\$926,011	\$884,524	\$928,419	\$504,646	\$886,932	\$965,451	\$78,518	9%
	Surplus/(Deficit)	(\$43,640)	\$34,810	\$165,829	\$86,985	\$2,244		\$54,800	\$25,877	\$1,475	(\$24,402)	-94%



The Salvation Army US Central Territory

Internal Audit Report Mitchell SD 0125

January 1, 2024 to December 31, 2024
Lieutenant Rodney & Amber Morin


Lieutenant


Lieutenant

Audited by: Zachary Duncan

Date of Audit: January 26, 2025

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PREFACE

The Salvation Army officer who is delegated fiscal responsibility for the resources and properties of a Corps, or any other unit, is placed in a trust position, being thereby responsible for the security and productivity of things not their own. This is a sacred trust because every resource that is given to The Salvation Army under any circumstance is consecrated to the Service of the Kingdom of Jesus Christ among people.

Members, contributors, other supporting agencies, and the community, are entitled to be given a reasonable and timely accounting of the status or disposition of resources which have been entrusted to The Salvation Army by them.

The Salvation Army holds to the highest standards of Christian Stewardship, which often exceed the standards of the business community. Every feature of accountability must be above criticism or challenge when it is reviewed in the light of searching scrutiny. Accountability does not exist in memory or words; it must exist in written records. These records are the historical documentation of the trustworthiness of the responsible persons.

The Internal Audit Report and the procedures involved in its preparation are an independent examination and report of the stewardship of the responsible persons, undertaken on behalf of the corporate Board of Trustees and ecclesiastical leaders and of whoever has entrusted any resources to The Salvation Army unit. Therefore, the audit should be welcomed, and responded to cooperatively.

The auditor attests that they have scrutinized the accounting records and supporting written data in a technical manner, and in sufficient scope which enables them to evaluate the accountability of the unit; that such accountability fulfills the standards and policies which The Salvation Army requires in the rules and regulations; and that any exceptions to such standards, policies, and rules and regulations are duly reported in the report.

The Internal Audit Report is for the information and decision making of the Corps or Institutional officers, the Divisional or Departmental officers, and certain of the Territorial administrative officers; all of whom have stewardship and accountability responsibilities for their respective Corps or Institutions.

This Internal Audit Report is confidential, and must not be issued or released in any case to any party outside of the official confines of The Salvation Army. Other provisions are made for reports to be publicly issued. However, this report should be made available to certified public accountants if they also audit the accounts. This report is the property of The Salvation Army Corps or Institution, not of the officer in charge, and along with all of the associated correspondence, must be left on file at the office when the officer farewells.

OVERVIEW

Internal Audit recently conducted an audit of Mitchell, SD. The objective of the audit was to determine whether internal controls are adequately designed and operating effectively.

Our audit procedures included interviewing personnel, observation and testing.

An internal control system consists of many policies and procedures designed to provide management with reasonable assurance that Salvation Army goals and objectives will be achieved. Please note that management is responsible for establishing and maintaining an effective system of internal control. Internal Audit is not a part of the system of internal control, but is one of many monitoring tools available to assess the effectiveness of internal controls.

The courtesies and cooperation extended by employees of departments during the audit were sincerely appreciated.

ISSUES AND RECOMMENDATIONS

#: 1

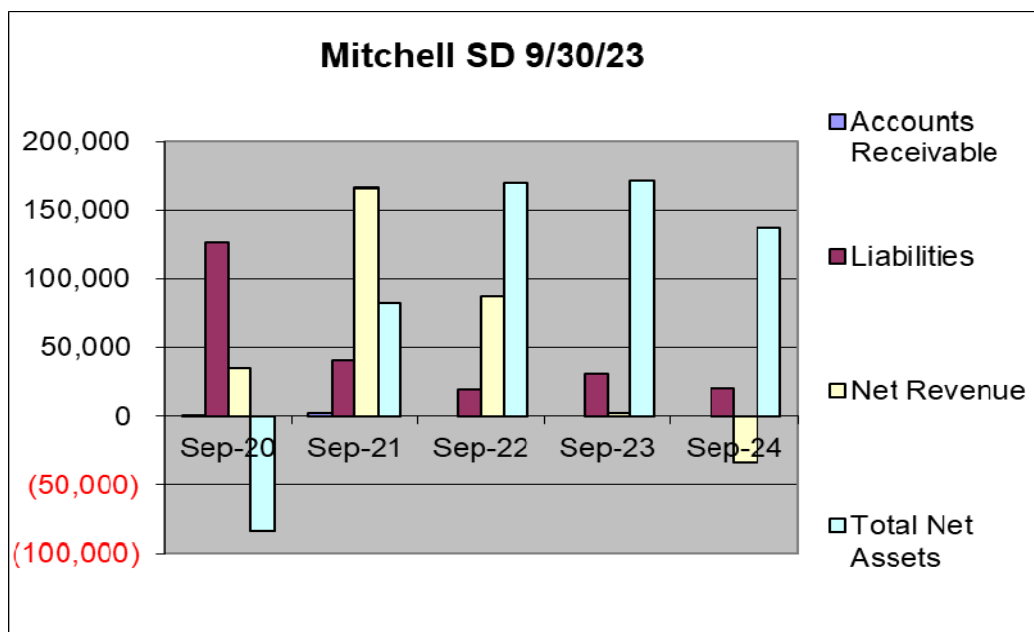
Issue: The Mitchell Corps has generated a Net Revenue of (\$34,238) for the fiscal year ending September 30, 2024 compared to prior year ending September 30, 2023 amount of \$2,244.

The Total Net Assets for the fiscal year ending September 30, 2024 are \$136,997 compared to the prior year ending September 30, 2023 of \$171,235.

Mitchell's Net Revenue and Net Assets for the partial year ending December 31, 2024 are \$32,856 and \$169,853 respectively.

The Financial Condition rating for December 31, 2024 is 10. The Condition of the Books and Records is rated 9. Compliance to Salvation Army policies and procedures is rated good.

Discussion and Background: The Corps' Net Revenue of \$32,856 is 56% below the 5-Year average for Net Revenue amount of \$75,581. The Net Assets of \$169,853 is right at the 5-Year average of \$170,000.



Recommendation: The officers, staff and other employees of the Mitchell Corps are commended for their attention to financial matters and are urged to continue monitoring the financial position taking steps to improve the condition whenever possible.

Management Response: Officers are more in pursuing grants. Had an aggressive corporate giving campaign in effort to raise income.

Expected Completion Date: Ongoing

#: 5

Issue: Vouchers were reviewed from January 1, 2024 to December 31, 2024.

Discussion and Background: The documentation for expense vouchers was randomly reviewed. This review indicates some problems in the following areas (expenditures were discussed with appropriate personnel): Late Fees. During the audit period there were late fees that totaled \$1,090 (\$1,025 from WEX).

Recommendation: A new system should be established for WEX to assure that late fees are not accrued. Please share what steps will be taken for these charges to not continue in your management response.

Management Response: Officers recently have moved to submitting WEX invoices to the accounting center after receiving the email that the invoice is ready and will continue to do this to ensure the issue becomes resolved and late fees are avoided in the future.

Expected Completion Date:

#: 8

Issue: The Balance Sheet shows TS Petty Cash of \$150. The amount counted was 189.05

Discussion and Background: The Corps had a variance of \$39.05 in the change bag.

Recommendation: Deposit the \$39.05 overage in the change bag to reconcile with the Balance sheet. The corps can request a higher change fund amount if they feel it necessary.

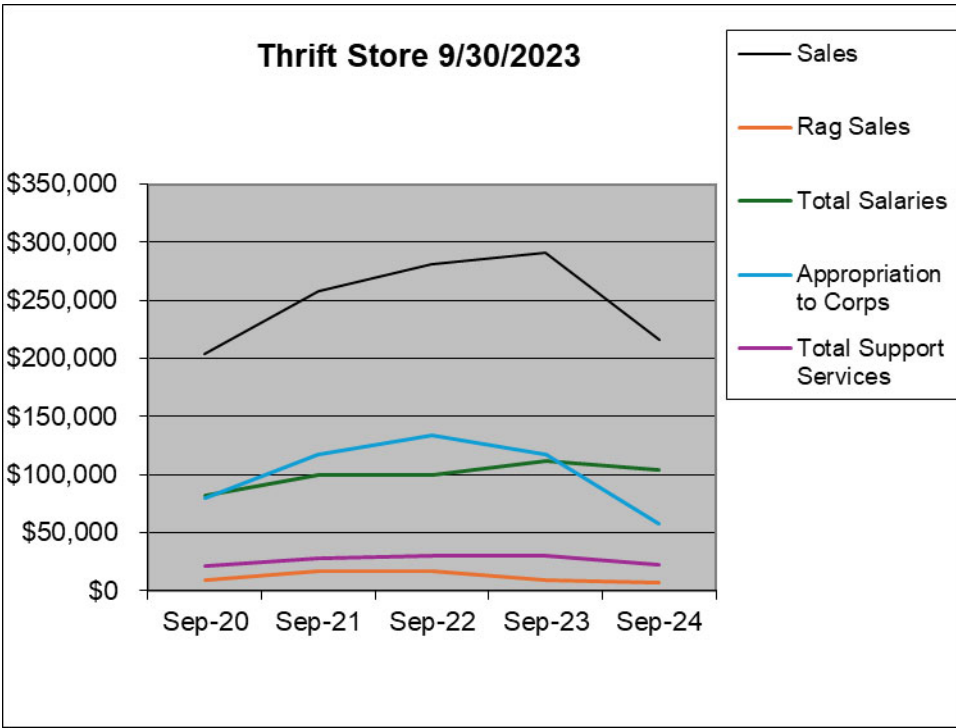
Management Response: Officers will deposit the overage and contact Captain Leonida about increasing the balance sheet from \$150 to \$200. Officers feel this amount is necessary so we can have extra cash stored for change requests at the bank.

Expected Completion Date: 3/1/2025

#: 6

Issue: Thrift Store sales for the partial year ending December 31, 2024 were \$57,274, which is 18% of the annual budget amount of \$315,000. This is also 12% below the 5-year average of \$64,925 at December 31. The appropriation to the Corps for the partial year ending December 31, 2024 was \$21,971, which is 20% of the annual budget amount of \$111,059. This is also 12% below the 5-year average of \$27,920 at December 31.

Discussion and Background: Thrift Store sales for the year ending September 30, 2024 were budgeted at \$360,000 and actual year-end sales were \$216,134 which is 60% of the budgeted amount, and 14% below the 5-year average of \$250,151. The appropriation to the Corps for the year ending September 30, 2024 was budgeted at \$137,858 and actual appropriation to the Corps was \$58,154, which is 42% of the budgeted amount, and 43% below the 5-year average of \$101,354.



Recommendation: We urge the Officers and thrift store staff to continue efforts to help the store operation be successful.

Management Response: Unstable staffing has been an issue for the location. Due to the location losing an assistant manager and a clerk in April '24, the location has had a difficult time filling these positions and being staffed enough to be open six days a week. Being closed on Mondays has affected the location greatly. A new Assistant manager has been hired. The goal is to be opened six days a week starting early 2025.

Expected Completion Date:

FINANCIAL STATEMENTS

The Salvation Army
Fiscal Year Beginning

Mitchell SD
October 1, 2023
September 30, 2024 100%

Budgeted Financial Statement for Period

	Budget FY24	YTD FY24	%
INCOME			
Administration	\$1,126	4,898	435%
Fundraising	\$212,239	173,914	82%
Worship	\$152,369	75,286	49%
World Services	\$775	254	33%
Social Service	\$288,158	117,120	41%
Thrift Store	\$381,500	220,242	58%
TOTAL INCOME	<u>\$ 1,036,167</u>	<u>\$ 591,715</u>	57%
EXPENSE			
Administration	\$7,215	6,128	85%
Fundraising	\$39,309	23,005	59%
Worship	\$193,802	185,949	96%
World Services	\$8,858	8,949	101%
Social Service	\$382,248	181,679	48%
Thrift Store	\$381,500	220,242	58%
TOTAL EXPENSE	<u>\$ 1,012,932</u>	<u>\$ 625,953</u>	62%
NET REVENUE/DEFICIT	<u>\$ 23,235</u>	<u>\$ (34,238)</u>	



The Salvation Army
Mitchell, SD
724 N. Sanborn Blvd
Mitchell, SD 57301
(605) 996-3964

Board Members	Contact Information
Ron Degroot	605-630-1464
Carmen Nikolas	605-380-1988
Josh Paulson	605-999-9706
Deb Barondeau	605-292-2000
Don McLean	605-999-0248
Doug Backer	605-630-4067

Mitchell Convention & Visitors Bureau
601 North Main Street | Mitchell, SD 57301
Phone: 605.996.6223
MitchellSD.com



To: Mitchell City Council
From: Mitchell Convention & Visitors Bureau
Date: July 21, 2025
Subject: 2026 Funding Application for Mitchell Convention & Visitors Bureau

Mayor and Council,

Enclosed is the request for continued funding for the Mitchell Convention & Visitors Bureau (CVB) for the fiscal year 2026.

As Mitchell's official destination marketing organization, the CVB has proudly promoted our community for more than 30 years. Our mission remains focused on enhancing the economic vitality of Mitchell and the surrounding region, and we respectfully request your continued support for the coming year.

In 2026, we look forward to advancing strategic initiatives that grow tourism, elevate the visitor experience, and align with the long-term goals of the Mitchell Community Forward 2040 vision.

Through our commitment to leisure and group travel, outdoor recreation, and the recruitment and expansion of sporting events, meetings, and conventions, the CVB continues to position Mitchell as a dynamic, welcoming destination known for its innovation, hospitality, and drive for excellence. Thank you for your consideration.

A handwritten signature in black ink that reads "Johanna Allen". The script is fluid and cursive.

Johanna Allen
Vice President of Relations, Communications, and Engagement
Mitchell Convention & Visitors Bureau
601 North Main Street
Mitchell, SD 57301
Phone: (605) 996-6223

Outside expectations

APPLICATION FOR 2026 SUBSIDY OF CITY FUNDS

Applicant: Mitchell Convention & Visitors Bureau

Address: 601 N Main St.

Telephone: 605-996-6223

Contact (individual responsible for the project):

Name: Johanna Allen

Title: Vice President of Relations, Communications, and Engagement

Address: 601 N Main St.

Telephone: 605-996-6223

Email: johanna@mitchellsd.com

Applicant is:

- ☒ nonprofit organization
- ☐ government agency
- ☐ for-profit business
- ☐ an individual
- ☐ other Click or tap here to enter text.

Amount Requested: \$ 275,000

Submission Instructions:

Please read the application form carefully and refer to the Proposal Requirements for clarification. All information should be entered in the space provided. **Incomplete applications will not be considered.** All proposals must be typed.

- Applications can be submitted during the application period of July 1- July 31st.
- A full electronic set is required. Email the application packet in its entirety to stephanie.ellwein@cityofmitchellsd.gov.
- Materials submitted will not be returned.
- **Deadline: July 31, 2025 before 5pm.**

Budget Hearings:

Mitchell City Council budget meetings will be held in October and in November, and are open to the public. Applicants are encouraged to attend budget meetings to remain informed during the process. However, applicants may or may not be invited to make a presentation on their funding proposal. Applicants should be prepared to answer questions based on the application. All proposed handouts must be provided to the City in advance with the application for approval and distribution. Final action on the budget occurs at the 2nd Council meeting in November.

Reporting Requirements:

If awarded funding, the City of Mitchell requires all recipients of municipal funds to identify the reason for the subsidy, the public purpose served by the subsidy, the specific performance measurements to be attained, and final reporting on outcomes. **Failure to provide final reporting of funds and all other required reports will make applicant ineligible for future subsidies.**

All reports shall be timely prepared and filed with the City of Mitchell **prior** to July 1st. Failure to comply with any of these requirements **will** result in the revocation of the requested subsidy as well as repayment requirements, and a determination that the organization is ineligible for future municipal subsidies for a period of years.

1. **Subsidy Intended Use:** What (specifically) will the subsidy be used for, and what is the public benefit?

The Mitchell Convention and Visitors Bureau will utilize the requested subsidy to implement targeted marketing initiatives aimed at attracting regional and national visitors to Mitchell. These efforts will promote key attractions and events, including conferences, sporting tournaments, retail destinations, and the iconic World's Only Corn Palace positioning Mitchell as a premier destination for leisure and event-based travel.

The public benefit of this investment lies in its direct economic impact. Through driving visitor traffic, the CVB increased spending in local hotels, restaurants, shops, and entertainment venues. This visitor activity generates essential tax revenue, supports small businesses, sustains local jobs, and contributes to the overall economic health of the community. Furthermore, promoting overnight stays amplifies these effects, helping to relieve the tax burden on residents by expanding the city's revenue base through tourism.

A. Advertising: If any portion of the subsidy will be used for advertising, please provide the analytics for the advertising dollars spent in previous years, and an itemization of where the advertising dollars will be spent with the subsidy funds.

Based on the 2023–2024 advertising data provided by AMPERAGE, the Mitchell Convention and Visitors Bureau executed a multi-platform strategy that included Google Ads, Facebook, and Spotify. The campaign demonstrated robust weekly performance, with Google Ads consistently achieving high click-through rates (CTR) across a broad demographic spectrum. Facebook advertising also performed effectively, maintaining steady engagement and high CTRs, particularly among users aged 35–64. Meanwhile, Spotify audio ads successfully reached listeners with relevant messaging, resulting in meaningful interaction that highlighted strong audience interest and campaign relevance.

The Mitchell CVB also participates in a Peak Co-Op with Travel South Dakota, with Love Communications leading the campaign's digital marketing efforts. According to the *Mitchell Peak 24' August Wrap-Up Report* prepared by Love Communications, the campaign (spanning March 11 through August 31, 2024) strategically targeted metro areas such as Minneapolis, Kansas City, Omaha, Des Moines, and Sioux City. The audience was defined as parents aged 25–44 with household incomes between \$60K–\$200K and children in the home. Channels used included paid search, paid social, native ads, programmatic display, OTA, local/regional print, and out-of-home advertising, with a total spend of \$80,000 split with Travel South Dakota.

Campaign performance highlights included over 7.3 million impressions, a 10.9% CTR for paid search (well above the 10.19% benchmark), and over 1,330 bookings in Mitchell alone. The Storygize platform stood out with a 0.22% post-impression rate and a 0.35% CTR, outperforming benchmarks. Meanwhile, Sojern delivered more than 3.1 million impressions and contributed the highest number of bookings both statewide and within Mitchell. The campaign also featured programmatic partners such as Tripadvisor, which delivered strong user engagement and a \$5.68 cost per booking statewide, and the Minnesota Star Tribune, which yielded more than 1.3 million impressions but had a relatively lower conversion performance.

Economic impact data revealed 23,370 statewide bookings, up 142% from 2023's total of 9,652. The campaign's statewide cost per booking averaged just \$0.99, while in-destination (Mitchell) bookings had a cost of \$16.86 per booking, led again by Sojern's performance

Looking forward, the 2026 subsidy will be deployed to build on this momentum. In-state investments will focus on local radio, area newspaper ads, and digital channels like Google and Facebook aimed at South Dakota

residents. Out-of-state efforts will extend to Spotify audio, YouTube video placements, billboard and transit advertising in neighboring states, and targeted email marketing. This balanced, data-driven approach is designed to maintain a strong in-state presence while significantly expanding reach and engagement in key regional markets.

A detailed breakdown of 2026 advertising dollars is included in the budget attached with this application.

B. Wages: If any portion of the subsidy will be used for wages, please list the positions funded and what percentage of the wage the subsidy covers. Please include job descriptions and wages for the positions funded by the subsidy.

Salary and benefits account for approximately 37% of our budgeted expenses. A portion of the subsidy will be used to support wages for key personnel whose work is essential to the operations and goals of the Convention and Visitors Bureau (CVB). The CVB contributes to the salary of the Chief Financial Officer (CFO), who manages all accounting functions for the CVB, including budgeting, financial reporting, compliance, and planning. Another fully funded position by the CVB is the Destination Marketing and Community Relations Director. This role leads tourism promotion and community engagement, managing marketing campaigns, social media, newsletters, and website content to position Mitchell as a top tourism and convention destination. It also involves promoting Chamber and Development Corporation members, coordinating major tourism events such as Dakotafest and the Palace City Pre-Sturgis Party, and engaging with local businesses to enhance the visitor experience. Lastly, the CVB also helps fund the Vice President of Relations, Communications, and Engagement. This senior leadership role supports strategic membership recruitment and retention, oversees marketing and communication platforms, plans and coordinates events, and builds relationships with stakeholders and media to elevate the CVB's visibility and community impact. Together, these roles are vital to fulfilling the CVB's mission and sustaining tourism and economic development in Mitchell.

2. Goals: Describe measurable goals that you intend to accomplish in the next year that are directly funded by the subsidy and describe how you will measure your performance towards those goals.

The primary goal for this year, and every year, is to increase the amount of visitor dollars spent in our community. The subsidy provided by the City of Mitchell allows the Convention & Visitors Bureau to strategically market and promote Mitchell as a destination to both in-state and out-of-state audiences. These efforts are focused on encouraging visitors to extend their stays and engage more deeply with the attractions, events, and activities our community has to offer. We have developed strategic advertising plans that highlight a wide variety of things to do in Mitchell with the intention of motivating visitors to stay overnight. The longer someone stays in a community, the more they typically spend on lodging, dining, shopping, and entertainment, all of which directly contribute to local tax revenue.

To measure our progress toward this goal, we regularly review hotel occupancy rates monthly to monitor trends in overnight visitation. We also analyze the entertainment tax collected by the city, which serves as a strong indicator of increased visitor spending in local establishments. In addition, we utilize monthly reports from Travel South Dakota that provide detailed insights into visitor spending patterns specific to our area. These metrics allow us to evaluate the effectiveness of our marketing efforts and adjust our strategies as needed to ensure continued tourism growth and economic impact for Mitchell.

A. Previous Subsidy Goals/Performance: If you received a subsidy in previous years, please provide the most

recent goal and performance measure of that goals for the previous year subsidy.

We have received subsidy funding from the City of Mitchell in previous years to support our tourism and marketing efforts. In 2025, we again received funding; however, because we are currently in the middle of the tourism season, complete and accurate data is not yet available to fully demonstrate the results of this year's subsidy. These outcomes will be reflected in our Quarterly Reports at the beginning of 2026, once the full season has concluded. That said, early indicators for 2025 have been promising. Hotel occupancy at Mitchell hotels has been up every month so far this year, except for one. In addition, according to data provided by Travel South Dakota, visitor spending in Davison County has been higher in January, February, March, and April of 2025 compared to the same months in 2024. We will continue to monitor these trends and expect to have more detailed results as the season progresses. In 2024, we received \$250,000 in City subsidy funding. That year, Davison County generated \$9.1 million in state and local taxes from visitor spending. Overall visitor spending in Davison County reached \$118.4 million in 2024, representing a 3.3% increase from 2023. These figures clearly demonstrate the effectiveness of our efforts and the substantial economic value that tourism brings to our community when supported through City funding.

3. Measurement: What will the subsidy requested accomplish for the City of Mitchell? How will you measure the benefit to the public? (Please list the specific actions & measurable results.) How do these measurable goals align with City priorities? (The measurement has to be tied to the subsidy and cannot include inflation driven numbers.)

The subsidy requested will help generate increased entertainment tax and sales tax revenue for the City of Mitchell by supporting targeted tourism marketing and promotional efforts. These efforts are designed to attract more visitors to the community, encourage longer stays, and ultimately increase spending at local hotels, restaurants, retail businesses, and attractions. We will measure the benefit to the public by tracking the amount of state and local sales and entertainment tax revenue generated as a result of these increased tourism efforts. This tax revenue directly benefits the public by helping fund essential services and infrastructure improvements such as the school system, road maintenance, and other public projects that enhance quality of life for residents.

These measurable goals align closely with the City of Mitchell's priorities by not only bringing in additional revenue but also supporting broader economic development objectives. Tourism serves as the front door to economic development. Many development projects begin with a visit to a community. By using the subsidy to position Mitchell as a desirable tourism destination, we are also increasing the likelihood of attracting future business investments, workforce talent, and residents. The funding we receive plays a key role in promoting Mitchell's assets and potential for a wider audience, which is critical for sustained community and economic growth.

4. Previous Subsidy: If you received a subsidy last year, please itemize how the dollars were spent, provide the goal you established for the subsidy, and the measurements that were used to assess the success of the goal. Was the goal obtained? Why or why not?

Please reference the itemized budget included with this application for a detailed breakdown of how last year's subsidy dollars were spent. Please note that we are in the middle of the year, so all the dollars have not been spent. The funds supported a wide range of marketing initiatives aimed at increasing tourism in the Mitchell area, including investments in both local and regional advertising, media placements, digital promotions, and efforts to enhance Mitchell's visibility as a travel destination. Our primary goal for the 2025 fiscal year was to increase overall tourism activity by driving more overnight stays, encouraging greater visitor spending, and expanding awareness of Mitchell as a welcoming and vibrant community to explore. To measure our progress toward this goal, we are using key indicators such as hotel

occupancy rates and monthly visitor spending data provided by Travel South Dakota. Although the fiscal year is not yet complete and final measurements are not available, early indicators for this year have been encouraging. Hotel occupancy has increased every month so far in 2025, with the exception of one, and visitor spending in Davison County has been higher in January, February, March, and April of 2025 compared to the same months in 2024. These positive trends suggest that our efforts are gaining traction and contributing to our overall objective. We continue to invest in targeted advertising strategies that reach both in-state and out-of-state travelers. In-state campaigns focus on promoting local events and experiences that appeal to South Dakotans looking for short getaways or weekend trips. Out-of-state campaigns highlight Mitchell's unique tourist attractions, such as the World's Only Corn Palace, Prehistoric Indigenous Archeological Site, and Dakota Discovery Museum, to attract visitors from a broader region and encourage longer stays. By tailoring our messaging and media placements to each audience, we aim to maximize our reach, enhance visitor engagement, and stimulate economic impact throughout the community. We will continue to track performance throughout the remainder of the year and expect to report more detailed outcomes as the season progresses.

5. Competition: Does your organization compete or provide a service that private enterprise is currently providing? If your entity is competing, why is the subsidy necessary for your organization?

The Mitchell Convention & Visitors Bureau does not compete with or provide any service that any other business in town is offering. The Mitchell CVB is the only organization committed to marketing Mitchell as a tourist destination.

6. Subsidy as a percent of income: What is the subsidy/income % for your organization? Please provide documentation as to how you calculated this percentage. *If your subsidy exceeds 50% your financials are required to be made available publicly as part of the subsidy process.*

The subsidy/income percentage for our organization is 87%, based on the proportion of our income that comes from city funding. This figure was calculated using our current fiscal year's budgeted figures. Specifically, we divided the city funding allocation of \$262,500 by our total projected income of \$300,200, resulting in a percentage of approximately 87.45%, which we have rounded to 87% for clarity. Both the total income and the city allocation figures are taken directly from our official budget, and thus reflect projected, not actual, amounts. This calculation demonstrates the significant role city funding plays in supporting our organization's operations.

7. Please list all sources of private investment or contributions aside from your subsidy request.

The Mitchell Convention & Visitors Bureau (CVB) is a recipient of ARPA (American Rescue Plan Act) funding through Travel South Dakota for the years 2023–2026. The total award is \$350,000, distributed across the four years. This funding was specifically designated to increase out-of-state travel to the Mitchell area and must be used in accordance with strict guidelines set by Travel South Dakota. The funds are restricted to eligible tourism marketing efforts and cannot be used for certain activities, such as sub-grants to local businesses, travel shows or guerrilla marketing, community or vacation guides, research or data collection, in-house payroll, postage, promotional swag or giveaways, public relations services, social media influencers, staff travel, or signage and wayfinding. The Mitchell CVB has remained in compliance with these restrictions and has focused its use of ARPA funding on initiatives that directly align with the program's goal of driving out-of-state visitation, such as strategic digital marketing, out-of-state media placements, and targeted advertising campaigns promoting Mitchell's key tourist attractions to broader regional audiences.

8. Do you receive any federal funding. If so, how much is received and from what source?

We do not receive any federal funding.

Certification

Acting as the duly authorized representative for the described project and its sponsoring organization/agency/business, I certify that the information submitted is correct to the best of my knowledge and belief and submit this request for funding to the City of Mitchell.

Name: Johanna Allen

Title: Vice President of Relations, Communications, and Engagement

- ☒ By checking this box, I acknowledge my agreement to the above certification.
- ☒ By checking this box, I acknowledge I have included my most recent financial statements are required by the application for funds.
- ☒ By checking this box, I acknowledge that the required reports from the previous subsidy (if applicable) have been submitted to the City prior to the July 1st application opening period. I also understand that failure to do so will automatically disqualify this application.
- ☒ By checking this box, I acknowledge the reporting requirements for receipt of City Subsidy Funds.
- ☒ By checking this box, I acknowledge that if more than 50% of the organization's annual income comes from City Subsidy funds, the organization cannot financially support candidates or ballot issues.
- ☒ By checking this box, I acknowledge that Subsidies that are more than 50% of the organization's annual income are required to have publicly available financials. *(This includes in the past two years, or the subsidy application year).*

Date: July 21, 2025

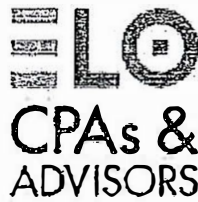
Mitchell Area Chamber of Commerce, Inc.

**Independent Accountant's Review Report
and Financial Statements**

**For the Years Ended
September 30, 2024 and 2023**

Mitchell Area Chamber of Commerce, Inc.
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Independent Accountant's Review Report

To Management and Board of Directors
Mitchell Area Chamber of Commerce, Inc.
Mitchell, South Dakota

We have reviewed the accompanying financial statements of Mitchell Area Chamber of Commerce, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2024, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of entity management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Organization and to meet our ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Basis for Qualified Conclusion

Accounting principles generally accepted in the United States of America require leases to be accounted for in accordance with GASB ASC 842, Leases, which requires (a) all leases be recorded on the balance sheet of lessees by recognizing a right-of-use asset and a lease liability based on the present value of the remaining lease payments and (b) disclosure of certain qualitative and quantitative information about leasing arrangements. As more fully described in Note 1 to the financial statements, the costs of the Organization's operating leases related to certain of its buildings has been expensed as incurred as general and administrative expenses in the accompanying statements of operating activities. Furthermore, the financial statements do not disclosure information about the maturities of its operating lease obligations and other information required by FASB ASC 842. Quantification of the effects of these departures from generally accepted accounting principals on financial position, results of operations, and cash flows it not practicable.

Basis for Qualified Conclusion

Based on our reviews, except for the effect of the matter described in the Basis for Qualified Conclusion paragraph, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Report on Supplementary Information

The accompanying combining statements of financial position and activities and changes in net assets are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.



Mitchell, South Dakota
January 28, 2025

Mitchell Area Chamber of Commerce, Inc.
Statements of Financial Position

	September 30,	
	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	\$ 1,505,817	\$ 1,455,250
Certificates of deposit	180,603	176,341
Accounts receivable, net of allowance for credit losses 2024 \$0; 2023 \$0	26,425	18,583
Due from employees	2,772	1,174
Inventory	257,436	256,524
Prepaid expenses	--	200
Prepaid income taxes	--	19,785
Total Current Assets	<u>1,973,053</u>	<u>1,927,857</u>
Property and Equipment, at cost		
Land	70,322	70,322
Land improvements	158,922	158,922
Buildings and improvements	1,228,394	1,288,394
Furniture and equipment	475,799	440,960
Total Property and Equipment	<u>1,933,437</u>	<u>1,958,598</u>
Less accumulated depreciation	<u>(812,471)</u>	<u>(814,360)</u>
Net Property and Equipment	<u>1,120,966</u>	<u>1,144,238</u>
Other Assets		
Rental - building, net of accumulated depreciation 2024 \$150,553; 2023 \$161,480	156,711	136,639
Goodwill, net of accumulated amortization 2024 \$12,534; 2023 \$11,101	8,952	10,385
Total Other Assets	<u>165,663</u>	<u>147,024</u>
Total Assets	<u>\$ 3,259,682</u>	<u>\$ 3,219,119</u>
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 1,746	\$ 3,496
Accrued wages	38,890	14,056
Other accrued expenses	63,981	42,147
Deferred revenue	14,013	16,919
Deferred tax liability	30,300	34,700
Income taxes payable	11,334	--
Current portion of long-term debt	34,000	16,700
Total Current Liabilities	<u>194,264</u>	<u>128,018</u>
Long-term Liabilities		
Long-term debt (net of current portion)	<u>476,816</u>	<u>494,116</u>
Total Long-term Liabilities	<u>476,816</u>	<u>494,116</u>
Net Assets		
Without restrictions	2,570,689	2,539,956
With restrictions	17,913	57,029
Total Net Assets	<u>2,588,602</u>	<u>2,596,985</u>
Total Liabilities and Net Assets	<u>\$ 3,259,682</u>	<u>\$ 3,219,119</u>

See Independent Accountant's Review Report

The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Statements of Activities

	Without Restrictions	With Restrictions	2024 Total	2023 Total
Revenues				
Net sales	\$ 1,238,178	\$ --	\$ 1,238,178	\$ 1,300,606
City funds	250,000	--	250,000	250,000
Membership dues	157,236	--	157,236	161,143
Grants and donations	1,507	65,444	66,951	125,148
Mitchell guide income	24,337	--	24,337	24,273
Membership committee	18,677	--	18,677	7,123
Agribusiness committee	13,600	--	13,600	14,650
Committee to connect Mitchell	12,080	--	12,080	5,710
Website and directory	9,600	--	9,600	10,404
Government affairs committee	6,723	--	6,723	8,044
Annual banquet	6,660	--	6,660	9,760
Literature rack sales	4,800	--	4,800	7,520
Mitchell money	3,386	--	3,386	--
The network	1,957	--	1,957	1,418
Miscellaneous	50	--	50	3,949
Assets released from restrictions	104,560	(104,560)	--	--
Total Revenue	<u>1,853,351</u>	<u>(39,116)</u>	<u>1,814,235</u>	<u>1,929,748</u>
Cost of Sales	<u>492,795</u>	<u>--</u>	<u>492,795</u>	<u>523,604</u>
Gross Margin	<u>1,360,556</u>	<u>(39,116)</u>	<u>1,321,440</u>	<u>1,406,144</u>
Expenses				
Management and general	290,117	--	290,117	245,732
Tourism and rental	756,238	--	756,238	605,646
Program	<u>443,424</u>	<u>--</u>	<u>443,424</u>	<u>445,391</u>
Total Expenses	<u>1,489,779</u>	<u>--</u>	<u>1,489,779</u>	<u>1,296,769</u>
Change in Net Assets from Operations	<u>(129,223)</u>	<u>(39,116)</u>	<u>(168,339)</u>	<u>109,375</u>

See Independent Accountant's Review Report

The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Statements of Activities (Continued)

	Without Restrictions	With Restrictions	2024 Total	2023 Total
Other Income (Expense)				
Rental income	\$ 56,920	\$ --	\$ 56,920	\$ 49,824
Rental depreciation	(4,270)	--	(4,270)	(5,282)
Interest income	24,630	--	24,630	9,377
Interest expense	(6,970)	--	(6,970)	(6,957)
Gain on sale of assets	96,579	--	96,579	--
Other Income - Net	<u>166,889</u>	<u>--</u>	<u>166,889</u>	<u>46,962</u>
Change in Net Assets Before Income Taxes	<u>37,666</u>	<u>(39,116)</u>	<u>(1,450)</u>	<u>156,337</u>
Income Tax Provisions				
Income tax (expense)	(6,933)	--	(6,933)	(39,772)
Total Income Tax Provisions	<u>(6,933)</u>	<u>--</u>	<u>(6,933)</u>	<u>(39,772)</u>
Change in Net Assets	30,733	(39,116)	(8,383)	116,565
Net Assets, Beginning of Year	<u>2,539,956</u>	<u>57,029</u>	<u>2,596,985</u>	<u>2,480,420</u>
Net Assets, End of Year	<u>\$ 2,570,689</u>	<u>\$ 17,913</u>	<u>\$ 2,588,602</u>	<u>\$ 2,596,985</u>

*Stocks and
Bridges*

See Independent Accountant's Review Report
The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Statements of Functional Expenses

Expenses	Management and General	Tourism and Rental	Program	2024 Total	2023 Total
Salaries	\$ 152,308	\$ 225,534	\$ 98,649	\$ 476,491	\$ 435,862
Advertising and promotion	--	51,837	161,722	213,559	215,859
Lease to city	--	165,000	--	165,000	146,761
Grant expense	--	--	104,560	104,560	71,466
Donation to city	--	100,000	--	100,000	--
Depreciation	20,422	31,599	8,631	60,652	53,063
Utilities and telephone	4,857	30,337	1,969	37,163	34,360
Supplies	7,816	18,491	8,806	35,113	35,559
Employee benefits and retirement	4,947	18,018	11,601	34,566	29,823
Payroll taxes	9,563	17,095	6,965	33,623	35,116
Credit card discount	1,684	31,912	--	33,596	33,731
Insurance and bonding	--	27,660	--	27,660	23,113
Mitchell guide expense	--	--	24,816	24,816	27,234
Committee to connect Mitchell	16,730	--	--	16,730	7,313
Property taxes	--	16,392	--	16,392	12,671
Professional fees	5,969	5,453	3,551	14,973	13,966
Agri/business committee	12,577	--	--	12,577	9,890
Computer maintenance and supplies	9,016	--	3,299	12,315	11,700
Repairs	692	10,422	398	11,512	25,762
Membership committee	11,322	--	--	11,322	3,014
Travel and meetings	3,648	1,092	2,267	7,007	10,411
Forward 2040 expense	6,389	--	--	6,389	5,248
Training	3,984	--	1,875	5,859	3,438
Postage and delivery	527	1,552	3,534	5,613	6,799
Government affairs committee	4,130	--	--	4,130	4,454
Annual banquet	3,871	--	--	3,871	1,931
Copy expense	1,628	623	--	2,251	5,916
Janitorial	2,125	--	--	2,125	1,875
The network	2,100	--	--	2,100	2,017
Dues and subscriptions	1,413	347	--	1,760	2,158
In-town	1,681	--	--	1,681	2,494
Amortization	--	1,433	--	1,433	1,432
Freight and storage	--	1,360	--	1,360	765
Miscellaneous	718	81	--	799	12,391
Hospitality	--	--	781	781	4,570
Mitchell money	--	--	--	--	3,607
Regional marketing	--	--	--	--	1,000
Total Expenses	<u>\$ 290,117</u>	<u>\$ 756,238</u>	<u>\$ 443,424</u>	<u>\$ 1,489,779</u>	<u>\$ 1,296,769</u>

See Independent Accountant's Review Report

The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Statements of Cash Flows

	Years Ended September 30,	
	2024	2023
Cash Flows from Operating Activities		
Cash received from Chamber activities	\$ 125,681	\$ 176,446
Cash received from customers	1,310,389	1,304,711
Cash received from City - Convention Visitors Bureau	250,000	250,000
Cash received from dues and contributions	157,236	161,143
Cash received from renters and others	56,920	49,824
Cash paid to suppliers and employees	(1,897,949)	(1,789,604)
Interest received	24,630	9,377
Interest paid	--	(6,957)
Income tax paid	(6,933)	(39,772)
Net Cash Provided by Operating Activities	<u>19,974</u>	<u>115,168</u>
Cash Flows from Investing Activities		
Proceeds from sale of fixed assets	100,000	--
Capital expenditures	(65,145)	(171,643)
(Investment) in certificates of deposit	(4,262)	(1,751)
Net Cash Provided (Used) by Investing Activities	<u>30,593</u>	<u>(173,394)</u>
Cash Flows from Financing Activities		
Payments of long-term debt	<u>--</u>	<u>(43,043)</u>
Net Increase (Decrease) In Cash	50,567	(101,269)
Cash and Cash Equivalents, Beginning of Year	<u>1,455,250</u>	<u>1,556,519</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,505,817</u>	<u>\$ 1,455,250</u>

See Independent Accountant's Review Report

The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Statements of Cash Flows (Continued)

	Years Ended September 30,	
	2024	2023
Reconciliation of Change in Net Assets to Net Cash provided by Operating Activities		
Change in net assets	\$ (8,383)	\$ 116,565
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation and amortization	66,355	59,777
Gain on sale of assets	(96,579)	--
(Increase) decrease in:		
Accounts receivable	(7,842)	(193)
Due from employees	(1,598)	(547)
Inventory	(912)	(56,105)
Prepaid expenses	200	(200)
Prepaid income taxes	19,785	(19,785)
Increase (decrease) in:		
Accounts payable	(1,750)	(292)
Accrued wages	24,834	(2,381)
Other accrued expenses	21,835	(12,161)
Deferred revenue	(2,905)	5,490
Deferred tax liability	(4,400)	25,000
Income taxes payable	11,334	
Net Cash Provided by Operating Activities	<u>\$ 19,974</u>	<u>\$ 115,168</u>

See Independent Accountant's Review Report
The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.

Notes to Financial Statements

September 30, 2024 and 2023

1. Summary of Significant Accounting Policies:

Reporting Entity: Mitchell Area Chamber of Commerce, Inc. was organized to promote the growth of business located within the designated area around Mitchell, South Dakota and to promote visitation/tourism to the Mitchell area. Mitchell Area Chamber of Commerce, Inc. consists of three divisions. The General Fund of the Organization collects membership dues and receives funds through several committees which hold special events throughout the year. The gross margin from the general fund's operations was approximately \$229,800 and represented approximately 17% of the Organization's gross margin. The Tourism Enterprise Division operates a gift shop and souvenir business. The gross margin from operations of the Tourism Enterprise Division was approximately \$745,400 and represented approximately 57% of the Organization's gross margin. The Convention Visitors Bureau receives funding from the City of Mitchell; the funds are used in the promotion and development of conventions and regional promotion. The gross margin from the Convention Visitor's Bureau's operations was approximately \$346,300 and represented approximately 26% of the Organization's gross margin.

The accompanying financial statements include the accounts of all divisions of Mitchell Area Chamber of Commerce, Inc. (General Fund, Convention Visitors Bureau, and Tourism Enterprise Division Fund).

Basis of Accounting: The financial statements have been prepared on an accrual basis in conformity with generally accepted accounting principles. Net assets, revenue, expenses, gains and losses are classified based upon the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

Net Asset Without Restrictions: Net assets that are not subject to donor-imposed stipulations.

Net Assets With Restrictions: Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, net assets with restrictions are reclassified to net assets without restrictions and reported in the statement of activities as net assets released from restrictions.

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

Accounts Receivable, net: Accounts receivable are stated at the amount management expects to collect from outstanding balances. The Organization provides an allowance for credit losses which is based upon a review of outstanding receivables on a collective basis where similar characteristics exist and on an individual basis when we identify specific customers with known disputes or collectability issues. In determining the amount of the allowance for credit losses, we consider historical collectability based on past due status and make judgments about the creditworthiness of customers based on ongoing credit evaluations. We also consider customer-specific information, current market conditions, and reasonable and supportable forecasts of future economic conditions to inform adjustments to historical loss data. Changes in the allowance are classified as administrative expenses in the statements of activities. The allowance of credit losses was \$0 on September 30, 2024 and 2023.

See Independent Accountant's Review Report

Mitchell Area Chamber of Commerce, Inc.

Notes to Financial Statements

September 30, 2024 and 2023

1. Summary of Significant Accounting Policies: (Continued)

Inventory: Inventory is stated at the lower of cost or market. Cost is determined by the first-in first-out method, or net realizable value.

Property and Equipment: Property and equipment are recorded at cost at date of acquisition or fair value at date of donation in the case of gifts. The Organization reports gifts of land, buildings and equipment as unrestricted support unless explicit donor stipulations specify how the assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as unrestricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives, principally on the straight-line basis:

	<u>Lives</u>
Land improvements	10-15 years
Buildings and improvements	20-40 years
Equipment	5-7 years

It is the Organization's capitalization policy to expense plant assets with an initial cost of less than \$500.

Leases: The Organization leases certain office equipment and office space. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

The Organization has elected the short-term lease recognition exemption for all applicable classes of underlying assets. Leases with an initial term of 12 months or less, that do not include an option to purchase the underlying assets that we are reasonably certain to exercise, are not recorded on the balance sheet. Long-term operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our balance sheets. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our balance sheets. The Organization recognizes lease liabilities and corresponding assets with an initial, individual value of \$50,000 or more.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable.

See Independent Accountant's Review Report

Mitchell Area Chamber of Commerce, Inc.

Notes to Financial Statements

September 30, 2024 and 2023

1. Summary of Significant Accounting Policies: (Continued)

Leases: (Continued)

Since most of the Organization's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Organization's incremental borrowing rate based on the information available at lease commencement. Operating lease ROU assets also include any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

Certain lease arrangements may include provisions for variable lease payments, which are adjusted periodically for inflation. None of our lease agreements contain any material residual value guarantees.

Revenue Recognition: Revenue from donations is recorded when received. Income from pledges is recorded when the pledge is made. Income from grants is recorded when the grant is awarded. Other income is recorded on the accrual basis.

Contributions: Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions depending on the existence or nature of any donor restrictions. Contributions of property, plant and equipment are stated at fair value on the date of donation.

Allocation of Costs between Program and Support Functions: Allocations between functions are governed by the chart of accounts.

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

Income Taxes: The Organization is exempt from federal income tax under Section 501(c)(6) of the Internal Revenue Code and files Form 990, Return of Organization Exempt from Income Tax. The Tourism Enterprise Division of the Organization is treated as an unrelated trade or business for tax purposes and is consequently taxed on its income. The state of South Dakota does not levy an income tax.

Accounting for Uncertain Tax Positions: The Organization files income tax returns in the U.S. federal jurisdiction. With few exceptions, the Organization is no longer subject to U.S. tax examinations by tax authorities for years before 2021.

Subsequent Events: Management has evaluated subsequent events through January 28, 2025 the date which the financial statements were available to be issued.

See Independent Accountant's Review Report

Mitchell Area Chamber of Commerce, Inc.

Notes to Financial Statements
September 30, 2024 and 2023

2. Related Party Transactions:

Mitchell Area Chamber of Commerce, Inc. General Fund receives rental income from the Mitchell Area Development Corporation. The rent received was \$10,800 for the years ended September 30, 2024 and 2023.

The two Organizations also share a CEO and CFO but have separate boards.

3. Net Assets With Restrictions:

Net assets with restrictions are available for the following purposes as of September 30, 2024 and 2023 are as follows:

	2024	2023
Corn Palace Museum - Dolls	\$ 74	\$ 74
Regional Marketing	4,773	4,773
CVB ARPA Grant	13,066	52,182
	<u>\$ 17,913</u>	<u>\$ 57,029</u>

4. Designated Net Assets:

The Chamber Board of Directors has designated net assets to be used for the following purposes as of September 30, 2024 and 2023:

	2024	2023
Convention Visitors Bureau	<u>\$ 59,786</u>	<u>\$ 167,415</u>

5. Retirement Benefits:

Effective January 1, 1998, the Mitchell Area Chamber of Commerce, Inc. established a Simple IRA pension plan covering all employees who are expected to earn \$5,000 or more during the year. The Organization contributes a matching contribution to each eligible employee's Simple IRA equal to the employee's salary reduction contributions up to a limit of 3% of the employee's compensation for the year. The employer contribution for the Organization for the years ended September 30, 2024 and 2023 was \$6,637 and \$7,966, respectively.

See Independent Accountant's Review Report

Mitchell Area Chamber of Commerce, Inc.

Notes to Financial Statements

September 30, 2024 and 2023

6. Economic Dependence:

The Organization is economically dependent on funding from the City of Mitchell. The Organization received the following amounts from the City of Mitchell for the years ended September 30, 2024 and 2023:

	2024	2023
Convention Visitors Bureau	<u>\$ 250,000</u>	<u>\$ 250,000</u>

7. Lease Agreements:

The Corn Palace Concession rights are leased from the City of Mitchell. Prior to fiscal year-end 2024, the contract terms required three equal payments totaling \$140,760 during the summer season (June-August), plus an additional amount equal to 5% of gross sales in excess of \$750,000. A new agreement for the period May 1, 2024 to August 31, 2025, requires three equal payments totaling \$165,000. Any renewal of this service agreement must be agreed upon no later than May 1 of the year preceding the renewal period. Rent expense was \$165,000 and \$146,761 for years ending September 30, 2024, and 2023, respectively.

The Tourism Enterprise Division Fund leases shop space to various merchants. These shops are rented on a year-by-year basis running from January to December. For the years ended September 30, 2024, and 2023, Tourism Enterprise Division Fund collected \$36,736 and \$29,640 in rental income, respectively.

8. Goodwill:

Goodwill of \$21,486 was recorded in 2016 in connection with the acquisition of Corn Palace Distributing, LLC. The cost is being amortized on a straight-line basis over 15 years.

9. Concentration of Credit Risk:

The Organization maintains cash balances at several financial institutions located in Mitchell, South Dakota. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250,000. On September 30, 2024, the Organization's uninsured cash balances totaled \$676,070.

See Independent Accountant's Review Report

Mitchell Area Chamber of Commerce, Inc.

Notes to Financial Statements

September 30, 2024 and 2023

10. Income Taxes:

Federal income taxes are provided on the revenue and expense items included in the Statement of Activities, regardless of the period in which such items are recognized for income tax purposes, except for items representing a permanent difference between book accounting income and taxable income. Permanent differences include interest income, rental income, rental depreciation, and miscellaneous income which are not taxable or deductible for federal income tax purposes. Deferred taxes are provided for temporary differences between book accounting income and taxable income. The temporary difference consists of net operating loss carryovers, accrued vacation and depreciation. The measurement of deferred tax liability is based on provisions for the enacted tax law. The effect of future changes in tax laws or rate are not considered. The provision for income taxes consists of the following components, for the years ended September 30, 2024 and 2023:

	2024	2023
Deferred tax expense	<u>\$ 6,933</u>	<u>\$ 39,772</u>

Deferred tax assets and liabilities at September 30, consisted of the following:

	2024	2023
Deferred tax liability:		
Accrued vacation	\$ 2,188	\$ 1,938
Charitable deduction carryover	6,300	--
Property, plant and equipment - net	<u>(38,788)</u>	<u>(36,638)</u>
Net deferred tax (liability)	<u>\$ (30,300)</u>	<u>\$ (34,700)</u>

11. Liquidity and Availability of Financial Assets:

The following reflects the Organization's financial assets as of the balance sheet dates, reduced by amounts not available for general use because of contractual or donor-imposed restrictions.

	2024	2023
Financial Assets, September 30	\$ 1,686,420	\$ 1,631,591
Less: those unavailable for general expenditure within one year due to:		
Restriction	(17,913)	(57,029)
Financial assets available to meet cash needs for General expenditures within one year	<u>\$ 1,668,507</u>	<u>\$ 1,574,562</u>

As part of the Organization's liquidity management, it invests cash in excess of current requirements in short-term certificates of deposit.

See Independent Accountant's Review Report

Mitchell Area Chamber of Commerce, Inc.

Notes to Financial Statements

September 30, 2024 and 2023

12. Long Term Debt:

Long term debt at September 30, 2024 and 2023 consisted of the following:

	2024	2023
1.31% note payable to Mitchell Area Development Corporation payable in annual installments of \$23,758, including interest through September 2050	\$ 510,816	\$ 510,816
Less: current maturities	(34,000)	(16,700)
Long-term portion	<u>\$ 476,816</u>	<u>\$ 494,116</u>

Maturities of long-term debt during the next five years ending September 30, are as follows:

2025	\$	34,000
2026	\$	17,500
2027	\$	17,700
2028	\$	18,000
2029	\$	18,200

The payment due to the Mitchell Area Development Corporation in fiscal year 2024 was not paid until fiscal year 2025; therefore, the current portion due is for fiscal years 2024 and 2025. Accrued interest of \$6,970 related to the obligation was recorded as of September 30, 2024.

13. Implementation of New Accounting Standard:

In June 2016, the Financial Accounting Board ("FASB") issued Accounting Standards Update No. 2016-13 ("ASU 2016-13") "Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments", which requires the measurement and recognition of expected credit losses for financial assets held at amortized cost, including loans, trade accounts receivable, and certain off-balance sheet commitments. ASU 2016-13 replaces the existing incurred loss impairment model with an expected loss model which required the use of forward-looking information to calculate credit loss estimates. It also eliminates the concept of other-than-temporary impairment and requires credit losses related to certain available-for-sale debt securities to be recorded through an allowance for credit losses rather than as a reduction in the amortized cost basis of the securities. These changes result in earlier recognition of credit losses. The Organization adopted ASU 2016-12 using the modified retrospective approach as of October 1, 2023. The cumulative effect upon adoption was not material to our financial statements. See "Accounts Receivable, Net" in Note 1 above as well.

Supplemental Information

Mitchell Area Chamber of Commerce, Inc.
Supplemental Information
Combining Statement of Financial Position

	Chamber Operations	Tourism Enterprise	Convention Visitors Bureau	Elimination	2024 Total
Assets					
Current Assets					
Cash and cash equivalents	\$ 256,481	\$ 1,189,549	\$ 59,787	\$ --	\$ 1,505,817
Certificates of deposit	--	180,603	--	--	180,603
Accounts receivable	25,700	--	725	--	25,425
Due from employees	2,772	--	--	--	2,772
Inventory	--	257,436	--	--	257,436
Due from other divisions	5,142	--	--	(5,142)	--
Total Current Assets	<u>290,095</u>	<u>1,627,588</u>	<u>60,512</u>	<u>(5,142)</u>	<u>1,973,053</u>
Property and Equipment, at cost					
Land	--	70,322	--	--	70,322
Land improvements	--	158,922	--	--	158,922
Buildings and improvements	591,992	636,402	--	--	1,228,394
Furniture and equipment	159,061	204,553	112,185	--	475,799
Total Property and Equipment	<u>751,053</u>	<u>1,070,199</u>	<u>112,185</u>	<u>--</u>	<u>1,933,437</u>
Less accumulated depreciation	<u>(191,822)</u>	<u>(548,030)</u>	<u>(72,619)</u>	<u>--</u>	<u>(812,471)</u>
Net Property and Equipment	<u>559,231</u>	<u>522,169</u>	<u>39,566</u>	<u>--</u>	<u>1,120,966</u>
Other Assets					
Rental - building, net of accumulated depreciation \$150,553	--	156,711	--	--	156,711
Goodwill, net of accumulated amortization \$12,534	--	8,952	--	--	8,952
Total Other Assets	<u>--</u>	<u>165,663</u>	<u>--</u>	<u>--</u>	<u>165,663</u>
Total Assets	<u>\$ 849,326</u>	<u>\$ 2,315,420</u>	<u>\$ 100,078</u>	<u>\$ (5,142)</u>	<u>\$ 3,259,682</u>
Liabilities and Net Assets					
Current Liabilities					
Due to other divisions	\$ --	\$ 2,673	\$ 2,469	\$ (5,142)	\$ --
Accounts payable	1,746	--	--	--	1,746
Accrued wages payable	21,080	7,625	10,185	--	38,890
Other accrued expenses	11,814	47,951	4,216	--	63,981
Deferred revenue	14,013	--	--	--	14,013
Deferred tax liability	--	30,300	--	--	30,300
Income tax payable	--	11,334	--	--	11,334
Current portion long-term debt	34,000	--	--	--	34,000
Total Current Liabilities	<u>82,653</u>	<u>99,883</u>	<u>16,870</u>	<u>(5,142)</u>	<u>194,264</u>
Long-term Liabilities					
Long-term debt (net of current portion)	<u>476,816</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>476,816</u>
Total Long-term Liabilities	<u>476,816</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>476,816</u>
Net Assets					
Without restrictions	285,010	2,215,537	70,142	--	2,570,689
With restrictions	4,847	--	13,066	--	17,913
Total Net Assets	<u>289,857</u>	<u>2,215,537</u>	<u>83,208</u>	<u>--</u>	<u>2,588,602</u>
Total Liabilities and Net Assets	<u>\$ 849,326</u>	<u>\$ 2,315,420</u>	<u>\$ 100,078</u>	<u>\$ (5,142)</u>	<u>\$ 3,259,682</u>

See Independent Accountant's Review Report

The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Supplemental Information
Combining Statement of Activities and Changes in Net Assets

	Chamber Operations	Tourism Enterprise	Convention Visitors Bureau	CVB With Restrictions	Total	Elimination	2024 Total
Revenues							
Net sales	\$ --	\$ 1,238,178	\$ --	\$ --	\$ --	\$ --	\$ 1,238,178
City funds	--	--	250,000	--	250,000	--	250,000
Membership dues	157,236	--	--	--	--	--	157,236
Grants and donations	--	--	1,507	65,444	66,951	--	66,951
Mitchell guide income	--	--	24,337	--	24,337	--	24,337
Membership committee	18,677	--	--	--	--	--	18,677
Agri/business committee	13,600	--	--	--	--	--	13,600
Committee to connect Mitchell	12,080	--	--	--	--	--	12,080
Website and directory	9,400	--	200	--	200	--	9,600
Government affairs committee	6,723	--	--	--	--	--	6,723
Annual banquet	6,660	--	--	--	--	--	6,660
Literature rack sales	--	--	4,800	--	4,800	--	4,800
Mitchell money	3,386	--	--	--	--	--	3,386
The network	1,957	--	--	--	--	--	1,957
Miscellaneous	50	--	--	--	--	--	50
Assets released from restrictions	--	--	104,560	(104,560)	--	--	--
Total Revenue	<u>229,769</u>	<u>1,238,178</u>	<u>385,404</u>	<u>(39,116)</u>	<u>346,288</u>	<u>--</u>	<u>1,814,235</u>
Cost of Sales	<u>--</u>	<u>492,795</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>492,795</u>
Gross Margin	<u>229,769</u>	<u>745,383</u>	<u>385,404</u>	<u>(39,116)</u>	<u>346,288</u>	<u>--</u>	<u>1,321,440</u>

See Independent Accountant's Review Report

The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Supplemental Information
Combining Statement of Activities and Changes in Net Assets
(Continued)

	Chamber Operations	Tourism Enterprise	Convention Visitors Bureau	CVB With Restrictions	Total	Elimination	2024 Total
Expenses							
Salaries	152,308	225,534	98,649	--	98,649	--	476,491
Advertising and promotion	--	51,837	161,722	--	161,722	--	213,559
Lease to city	--	165,000	--	--	--	--	165,000
Grant expense	--	--	104,560	--	104,560	--	104,560
Donation to city	--	100,000	--	--	--	--	100,000
Depreciation	20,422	31,599	8,631	--	8,631	--	60,652
Utilities and telephone	4,857	30,337	1,969	--	1,969	--	37,163
Supplies	7,816	18,491	8,806	--	8,806	--	35,113
Employee benefits and retirement	4,947	18,018	11,601	--	11,601	--	34,566
Payroll taxes	9,563	17,095	6,965	--	6,965	--	33,623
Credit card discount	1,684	31,912	--	--	--	--	33,596
Insurance and bonding	--	27,660	--	--	--	--	27,660
Mitchell guide expense	--	--	24,816	--	24,816	--	24,816
Committee to connect Mitchell	16,730	--	--	--	--	--	16,730
Property taxes	--	16,392	--	--	--	--	16,392
Professional fees	5,969	5,453	3,551	--	3,551	--	14,973
Agri/business committee	12,577	--	--	--	--	--	12,577
Computer maintenance and supplies	9,016	--	3,299	--	3,299	--	12,315

See Independent Accountant's Review Report

The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Supplemental Information
Combining Statement of Activities and Changes in Net Assets
(Continued)

	Chamber Operations	Tourism Enterprise	Convention Visitors Bureau	CVB With Restrictions	Total	Elimination	2024 Total
Repairs	692	10,422	398	--	398	--	11,512
Membership committee	11,322	--	--	--	--	--	11,322
Travel and meetings	3,648	1,092	2,267	--	2,267	--	7,007
Forward 2040 expense	6,389	--	--	--	--	--	6,389
Training	3,984	--	1,875	--	1,875	--	5,859
Postage and delivery	527	1,552	3,534	--	3,534	--	5,613
Government affairs committee	4,130	--	--	--	--	--	4,130
Annual banquet	3,871	--	--	--	--	--	3,871
Copy expense	1,628	623	--	--	--	--	2,251
Janitorial	2,125	--	--	--	--	--	2,125
The network	2,100	--	--	--	--	--	2,100
Dues and subscriptions	1,413	347	--	--	--	--	1,760
In-town	1,681	--	--	--	--	--	1,681
Amortization	--	1,433	--	--	--	--	1,433
Freight and storage	--	1,360	--	--	--	--	1,360
Miscellaneous	718	81	--	--	--	--	799
Hospitality	--	--	781	--	781	--	781
Total Expenses	<u>290,117</u>	<u>756,238</u>	<u>443,424</u>	<u>--</u>	<u>443,424</u>	<u>--</u>	<u>1,489,779</u>
Change in Net Assets from Operations	<u>(60,348)</u>	<u>(10,855)</u>	<u>(58,020)</u>	<u>(39,116)</u>	<u>(97,136)</u>	<u>--</u>	<u>(168,339)</u>

See Independent Accountant's Review Report

The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Area Chamber of Commerce, Inc.
Supplemental Information
Combining Statement of Activities and Changes in Net Assets
(Continued)

	Chamber Operations	Tourism Enterprise	Convention Visitors Bureau	CVB With Restrictions	Total	Elimination	2024 Total
Other Income (Expense)							
Rental income	20,184	36,736	--	--	--	--	56,920
Rental depreciation	--	(4,270)	--	--	--	--	(4,270)
Interest income	1,890	21,710	1,030	--	1,030	--	24,630
Interest expense	(6,970)	--	--	--	--	--	(6,970)
Gain on sale of assets	--	96,579	--	--	--	--	96,579
Other Income - Net	<u>15,104</u>	<u>150,755</u>	<u>1,030</u>	<u>--</u>	<u>1,030</u>	<u>--</u>	<u>166,889</u>
Change in Net Assets Before Income Taxes	<u>(45,244)</u>	<u>139,900</u>	<u>(56,990)</u>	<u>(39,116)</u>	<u>(96,106)</u>	<u>--</u>	<u>(1,450)</u>
Income Tax Provisions							
Income tax (expense)	--	(6,933)	--	--	--	--	(6,933)
Total Income Tax Provisions	<u>--</u>	<u>(6,933)</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(6,933)</u>
Change in Net Assets	<u>(45,244)</u>	<u>132,967</u>	<u>(56,990)</u>	<u>(39,116)</u>	<u>(96,106)</u>	<u>--</u>	<u>(8,383)</u>
Net Assets, Beginning of Year	<u>335,101</u>	<u>2,082,570</u>	<u>127,132</u>	<u>52,182</u>	<u>179,314</u>	<u>--</u>	<u>2,596,985</u>
Net Assets, End of Year	<u>\$ 289,857</u>	<u>\$ 2,215,537</u>	<u>\$ 70,142</u>	<u>\$ 13,066</u>	<u>\$ 83,208</u>	<u>\$ --</u>	<u>\$ 2,588,602</u>

See Independent Accountant's Review Report
The accompanying Notes to the Financial Statements are an integral part of these financial statements.

Mitchell Convention & Visitors Bureau



		2025-2026
RESOURCES		
Income		
Income - City Funds		275,000
Income - Grants		1,500
Income - Interest		1,500
Income-Web Ads		-
Mitchell Guide Ad Sales		0
VIC Literature Rack Sales		6,700
Total Income	\$	284,700
Total Resources	\$	284,700
EXPENSES		
Personnel		
Salaries & Wages		111,734
Empers Simple Expense		2,752
Insurance - Health		6,456
Insurance - Disability		325
FUTA/SUTA		576
FICA		7,018
Training		2,500
Total Personnel	\$	131,361
Administrative & Office^{##}		
Telephone		250
Postage		2,000
Supplies		7,000
Computer Expense		3,750
Repairs & Maintenance		500
Audit & Accounting		3,000
Depreciation		8,228
Miscellaneous		-
Total Administrative & Office	\$	24,728
Marketing & Communications		
Digital Advertising		20,000
Broadcast Advertising, TV		5,000
Broadcast Advertising, Radio		9,000
Print Advertising, Newspaper & Magazine		7,000
Billboard		2,000
Hunting segmentation		5,000
Group Tour		3,000
Leisure Traveler		7,500
Market Research		3,000
Mitchell Guide Production		600
SD Dept of Tourism Coop		40,000
Total Marketing & Communication	\$	102,100
Public Relations		
Hospitality		3,000
Promotional Items		7,500
Marketing Collateral		5,000
Community Pride		3,000
Website		4,000
Meetings & Travel		3,000
Total Public Realtions	\$	25,500.0
Services		
Visitor Centers		1,000
Total Services	\$	1,000
Total Expenses	\$	284,689
Net Revenue/Loss	\$	11

Mitchell Area Chamber of Commerce**2024-2025**

NAME	OFFICE	STREET ADDRESS	CITY	STATE	ZIP
Kristy Berg	Chair	25840 422nd Ave	Alexandria	SD	57311
Karisa Hart	Vice-Chair	714 W 18th Ave	Mitchell	SD	57301
Michelle White	Treasurer	400 N Ohlman	Mitchell	SD	57301
Josh Moody	Past Chair	910 South Edgerton St	Mitchell	SD	57301
Brian Loken	Director	804 N Mentzer	Mitchell	SD	57301
Jennifer Gaddes	Director	300 W Havens	Mitchell	SD	57301
Craig Engelland	Director	219 E 1st Ave	Mitchell	SD	57301
Lorie Hanson	Director	400 North Rowley	Mitchell	SD	57301
Brad Zimmerman	Director	1011 S Edgerton	Mitchell	SD	57301
Eric Giblin	Director	802 N Sanborn Blvd	Mitchell	SD	57301
Jackson Collins	Director	210 N Lawler	Mitchell	SD	57301

EX-OFFICIO MEMBERS:

NAME	OFFICE	STREET ADDRESS	CITY	STATE	ZIP
Mayor Jordan Hanson	Mayor	612 N Main Street	Mitchell	SD	57301
Jeff Smith	City Councilman	612 N Main Street	Mitchell	SD	57301
Ken Schlimgen	MADC Rep	401 S Ohlman St	Mitchell	SD	57301
John Clagget	County Commissioner	200 East Fourth	Mitchell	SD	57301
Elizabeth Luczak	MMS&B Director	601 N Main Street	Mitchell	SD	57301
Fredel Thomas	President, DWU	1200 W University Ave	Mitchell	SD	57301
Theresa Kriese	Director, MTC	1800 E Spruce St	Mitchell	SD	57301
Julie Hoffman	Avera Rep	525 N Foster	Mitchell	SD	57301