Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation).

OMB No. 1545-0047
2004

Department of the Treasury Internal Revenue Service

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

Open to Public

Δ.	or th	ne 2004 calenda	r vear o	r tax year beginning		/2004	. and	ending		9/30	/2005	
		of applicable		C Name of organization					DE		Identification	number
		ss change	Please use IRS		DAL MATER C	VOTERA INIC	,		26	3755632	2	
		22	label or	LEWIS & CLARK RU Number and street (or P.	O box (mail is not	toluered to stre	ot addrasel	Room/su		elephone		
\Box	Name	change	print or	Number and street (or P.	O box ii iiiaii is iiot	SENTELED TO SUE	at addicess)	Rooms	Me L.	elepitoric	Hamber	
	Initial	return	type. See	401 E. 8TH STREET					(605	5) 336-8	8688	
	Cool :	return	Specific	City or town		State or cour	ntry Zi	P + 4	FA	Accountin	g method:	Cash X Accrual
=			Instruc- tions.					7400	Г	Other	(specify)	
\square	Amen	ded return		SIOUX FALLS		SD		7103	<u> </u>			
\Box	Applic	ation pending	Section	on 501(c)(3) organizations a	nd 4947(a)(1) none	xempt charitab	le		The state of the s		section 527 org	
			trusts	must attach a completed §	icheaule A (Form s	90 01 990-62).					for affiliates?	Yes X No
GV	Vebs	ite:						H(b) 1	r Yes, er	iter numbe	er of affiliates	
				n	-	_		H(c) /	Are all affil	ates Inclu	ded?	Yes No
JC	rgan	Ization type (check	k only one)	► X 501(c) (4)	◀ (insert no.)	4947(a)(1) or	527] (If "No," att	lach a list.	See Instruction	s.)
V 0	h a a la	h h.	d the erear	nization's gross receipts are i	normally not more th	an \$25,000. The	`	H(d) 1	s this a se	oarate reti	um filed by an o	organization
N C	heck	ration need not file	a return wi	th the IRS; but if the organiza	tion received a Form	n 990 Package	n the	, ,		a group n	2.50	Yes X No
n	naıl, ıt	should file a return	wilhout fin	ancial data. Some states re	quire a complete re	turn.					mber ▶	
					_			200.00				is not required
		receipts: Add lin	nes 6b, 81	o, 9b, and 10b to line 12	<u> </u>		9,533,756				m 990, 990-EZ	
Par	t l	Revenue,	Expens	ses, and Changes i	n Net Assets	or Fund B	alances	(See pa	age 18	of the i	nstruction	s.)
	1	Contribution	s, gifts,	grants, and simitar am	ounts received	(10)				1003		
				ī			1a					
		b Indirect pub	lic suppo	ort			1b			製製		
		c Government	t contrib	utions (grants)			1c	25	,804,54	5 選集		
恩				hrough 1c) (cash \$		noncash	\$)	1d		25,804,545
	2	Program ea	nica rev	enue including govern	ment fees and	contracts (fr	om Part V	II. line 9	3) .	2		3,221,744
15	1000	Mambarahin	duce	nd assessments	mont loos and	00.1.0.0.0.0				3		
	3	Membership	uues ai	and temporary cash in	vaetmonte					4		206,931
MAK	4									5		200,001
1	5			est from securities .			6a					
							6b					
Revenue		b Less: rental	expense	98						6c		
3				(loss) (subtract line 6	b from line oa)				٠.,	7		
2 0	7			come (describe	<u> </u>			(5) (1)		1		
Revenue	8			sales of assets other		Securities	_	(B) Oth	ier			
3 &	1						8a			一個的		
0 "				asis and sales expen			8b			一溪		
				n schedule)		The second section is	8c			_ 333		
		d Net gain or ((loss) (co	ombine line 8c, colum	ns (A) and (B))				· ;	8d		
	9	Special event	s and act	vities (at ach schedule).	If any amount is t	from gaming,	check here	9				
		Gros REG	DO (NOT)	heluding \$		of	1			急級		
	1	contributions	s reporte	ed on Milia 1a)			9a					
	1	Less: direct	expense	cotherman fundraisi	ng expenses .	L	9b			1300		
		davet income	or (loss)	s otherman fundraisi from special events (subtract line 9b	from line 9a)			9c		
	10	Goss sales	of inven	tory. less returns and	allowances .		10a					
	1	Less OS	Eddus !	sb16			10b			100		
		Grone profit of	(loss) tro	om sales of inventory (at	ach schedule) (s	ubtract line 10	b from line	10a) .		10c		
	11	Other revenu	ue (from	Part VII, line 103) .						11		300,536
	12	Total reven	ue (add	lines 1d, 2, 3, 4, 5, 6c	7, 8d, 9c, 10c,	and 11) .				12		29,533,756
	13			om line 44, column (B						13		116,797
83	14	Managemen	t and ge	neral (from line 44, co	lumn (C))					14		248,192
Expenses	15	Fundraising	(from lin	e 44, column (D)) .						15		
Ř	16	Payments to	affiliate	s (attach schedule) .						16		
Ш	17	Total evnen	sae lad	d lines 16 and 44, cold	ımn (A))					17		364,989
		Evenes or /d	leficit) fo	r the year (subtract lin	e 17 from line 1	2)				18		29,168,767
Net Assets	18	Not essets a	r fund h	alances at beginning	of year (from lin	e 73 colum	(A))	ent at HML e voe ee ee	e a sec Notae	19		15,485,670
As	19	Other share	on In ac	t assets or fund balan	nge (attach avn	lanation\	. (/)			20		-1,575
et	20	Other chang	es in ne	alances at end of year	Leombine lines	18 10 and	20)			21		44,652,862
-	21	net assets o	or rund b	alances at end of year	Trougue illes	10, 18, 8110	20)			141		44,002,002

Part	Statement of All organizations must complete column and section 4947(a)(1) nonexempt ch	nn (A). Co aritable tri	lumns (B), (C), and (usts but optional for o	D) are required for se others. (See page 22	ction 501(c)(3) and of the instructions.)	(4) organizations
,	Do not include amounts reported on line		(A) Total	(B) Program "	(C) Management	(D) Fundraising
	6b, 8b, 9b, 10b, or 16 of Part I.	Mills	(A) Total	services	and general	(b) I dilotaising
22	Grants and allocations (attach schedule)					
9.0	(cash \$ noncash \$)	22			3000	a second
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24	100 706	EA 252	54,35	3. 经初期分割线数据的证据
25	Compensation of officers, directors, etc	25	108,706	54,353	54,55	3
26	Other salaries and wages		10.062	9,931	9,93	1
27	Pension plan contributions	27	19,862	9,931	9,93	
28	Other employee benefits	29	13,529	6,765	6,76	4
29	Payroll taxes	30	10,028	0,700	0,70	
30	Professional fundraising fees	31	15,181		15,18	1
31	Accounting fees	32	10,101		10,10	
32	Legal fees	33	13,763	6,882	6,88	1
33	Supplies	34	9,556			
34	Postage and shipping	35	4,957	2,479		
35 36	Occupancy	36	30,729		30,72	
	Equipment rental and maintenance	37	001120			
37 38	Printing and publications	38				
39	Travel	39	16,201	16,201		
40	Conferences, conventions, and meetings	40	9,044	9,044		
41	Interest	41				
42	Depreciation, depletion, etc. (attach schedule)	42	12,728	6,364	6,36	4
43	Other expenses not covered above (itemize): a R/E TAXES	43a	2,543		2,54	3
	LOBBYING EXPENSE	43b	77,358	(const	77,35	8
	INSURANCE	43c	9,136		9,13	6
	ADVERTISING	43d	2,874		2,87	
	PUBLIC RELATIONS	43e	12,923		12,92	3
f	DUES SUBSCRIPTIONS MISC & UTILITIES	43f	5,899		5,89	9
44	Total functional expenses (add lines 22 through 43). Organizations					
	completing columns (B)-(D), carry these totals to lines 13 — 15	44	364,989	116,797	248,19	2
Joint	Costs. Check If you are following SOP 98-2.				_	-
Are an	vioint costs from a combined educational campaign and fundraising so	licitation	reported in (B) F	rogram services?	▶	Yes X No
f "Yes	" enter (i) the aggregate amount of these joint costs \$;	(ii) the amount a	allocated to Progra	am services \$_	;
III) the	amount allocated to Management and general \$		and (Iv) the amo	ount allocated to F	undraising \$	
Part I	Statement of Program Service Accomplishment	s (See	page 25 of th	e instructions.	.)	
Mhat	is the organization's primary exempt purpose? ▶ SEE STATE	MENT			v	Program Service
						Expenses
All orga	anizations must describe their exempt purpose achievements in a clear	and con	clse manner. Sta	te the number		(Required for 501(c)(3) and (4) orgs, and 4947(a)(1)
of clien	ts served, publications issued, etc. Discuss achievements that are not	measura	ible. (Section 50	(c)(3) and (4)		trusts, but optional for
organiz	rations and 4947(a)(1) nonexempt charitable trusts must also enter the	amount	or grants and all		1	others)
a To	DIMPROVE THE WATER SUPPLIES TO RESIDENTS OF SE	SOUTH	DAKOTA			
	ND THE ADJACENT AREAS OF SW MINNESOTA AND NW IC	7447-				
BI	GIN CONSTRUCTION OF THE WATER SYSTEM	(Cra	nts and allocat	ione \$		116,797
<u> </u>				юнэ ф		110,101
b						
•••		10	nts and allocat	ions \$)	e)
c						
• • •						
• -						
•			nts and allocat	ions \$)	
d						W
			nts and allocat)	
e O	her program services (attach schedule)		nts and allocat)	
f To	tal of Program Service Expenses (should equal line 44, colu	mn (B),	Program servi	ces)	🕨	116,797
-						Form 990 (2004)

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury Internal Revenue Service

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

Open to Public Inspection

OMB No 1545-0047

A	or the	2005 calendar year	r, oı	r tax year beginning	10/1/2005	, a	ınd e	nding		9/30/2	2006	
В	Check	f applicable Pleas		C Name of organization					D Emp	loyer id	lentification number	
		s change use II		LEWIS & CLARK RUR	AL WATER SYSTEM	M INC			36-375	5632		
		label		Number and street (or P O			ss	Room/suite	E Tele		number	
一		bone							l	•		
님	initial re	340	500	401 E. 8TH STREET								
	Final re	turn Speci		City or town	State	or country	ZIF	· + 4			method: Cash X	Accrual
\square	Amend	ed return tion	9.	SIOUX FALLS	SD		57	103		Other (s	pecify) ▶	
	Applica	tion pending Se	ctio	n 501(c)(3) organizations and	d 4947(a)(1) nonexempt c	haritable		H and I are no	ot applica	ble to se	ection 527 organizations	
		tru	ısts	must attach a completed Sc	hedule A (Form 990 or 99	10-EZ).	- 1	H(a) Is the	s a group	retum fo	or affiliates? Yes	XNo
G V	Vebsite	: ▶						H(b) If "Ye	es," enter	number	of affiliates	
						-	1	H(c) Are a	ill affiliate:	s include	ed? Yes	No
JC	rganiz	ation type (check only o	ne)	X 501(c) (4)		a)(1) or52	27	(If 'N	o,° attach	a list. Se	ee instructions)	
K C	heck h	ere If the o	man	ization's gross receipts are no	rmally not more than \$25.0	00 The		H(d) Is this	s a senara	ate return	n filed by an organization	
				h the IRS, but if the organization	BB TAN : 100 100 100 100 100 100 100 100 100 1		- 1		red by a g			X No
S	ure to f	ile a complete return So	me s	states require a complete rel	turn.		ì		p Exempl	-		211.00
							-	M Chec			organization is not required	
1.0	ernee r	acointe. Add lines 6h	Яh	, 9b, and 10b to line 12	b	22 546	260	12000 100000000000000000000000000000000			990, 990-EZ, or 990-PF).	i .
					Not Assets on Eu	33,546,3					030, 030 EE, 01 0304 1 7.	
Par	1			es, and Changes in		na Balanc	es (See me ir	ISTRUCT	ONS.)		
777	1			grants, and similar amo		Last			li			
(19)												
હુરુ	b			rt				05.04	2 600			
5	C			itions (grants)			-		2,690		05.04	0.000
GGANNED	-				25,042,690 none		+ \/I)·	1d		2,690
m	2	•		enue including governm		10.00		5) (6)		2	7,28	37,041
O	3			nd assessments						3 4	4.40	6 074
500	4			nd temporary cash inve						5	1,10	6,071
R	5			st from securities			•		. 1	Sing		
ලා	2000											
0				(loss) (subtract line 6b						6c		
	7	Other investment			nom mo oay				· , F	7		
Revelage?	8 2			ales of assets other	(A) Secunties	s		(B) Other	1	N. Jak		
-	0 4					8a		107				
ď	b			asis and sales expense		8b						
		•		schedule)		8c			T Y			
		Not gain or (lose)	100	mbine line le columne	(A) and (B))				. 1	8d		
	9	Special events and	activ	vities (attach schedule). If	any amount is from ga	ming check	hert.	IED	-	refer		
	a								7			
		contributions repo	rte	d on line 1a)		92		1	:			
	b	Less: direct exper	ses	d on line 1a) s other than fundraising	expenses [.C	3 4.98 A	9	2007 1				
	C	Net income or (los	SS)	from special events (su	ıbtract line 9b from li	ne_9a)		1 .	1.	9c		
				ory, less returns and al		Organic	AI.	UT !				
				old		106	-0 V,	UI		Tree leaves		
				m sales of inventory (attac					-	10c		
				Part VII, line 103)						11	8	0,558
	12			ines 1d, 2, 3, 4, 5, 6c, 7						12		6,360
				om line 44, column (B))						13		6,832
Expenses				neral (from line 44, colu						14	25	1,706
pen				9 44, column (D))						15		
ŭ				(attach schedule)						16	100	
				l lines 16 and 44, colum						17		8,538
85				the year (subtract line						18		7,822
Net Assets				lances at beginning of						19		2,862
ot A				assets or fund balance						20		7,445
2	21	Net assets or fund	ba	lances at end of year (combine lines 18, 19	, and 20) .				21	77.82	8.129

For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions. (HTA)

Form 990 (2005)

Part	Statement of All organizations must complete or Functional Expenses organizations and section 4947(a	xolumn (A)(1) none	 K) Columns (B), (C), exempt chantable true 	, and (D) are requir ists but optional for	ed for section 501(c others. <i>(See the in</i> s)(3) and (4) structions)
	Do not include amounts reported on line		(A) Total	(B) Program	(C) Management	(D) Fundraising
	6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	services	and general	(e) renorming
22	Grants and allocations (attach schedule)					
	(cash \$)			A.		
	If this amount includes foreign grants, check here ▶☐	22				
23	Specific assistance to individuals (attach				,	
	schedule)	23			핕	
24	Benefits paid to or for members (attach					
	schedule)	24				la i
25	Compensation of officers, directors, etc	25	133,971	66,985	66,986	
26	Other salaries and wages	26				
27	Pension plan contributions	27	15,565	7,782	7,783	
28	Other employee benefits	28				
29	Payroll taxes	29	14,483	7,241	7,242	
30	Professional fundraising fees	30				
31	Accounting fees	31	5,417		5,417	
32	Legal fees	32				
33	Supplies	33	15,057	7,528	7,529	
34	Telephone	34	6,938	3,469	3,469	
35	Postage and shipping	35	4,301	2,150	2,151	
36	Occupancy	36	30,665		30,665	
37	Equipment rental and maintenance	37				
38	Printing and publications	38				
39	Travel	39				
40	Conferences, conventions, and meetings	40	13,117	13,117		
41	Interest	41	12,729	12,729		
42	Depreciation, depletion, etc. (attach schedule)	42	11,663	5,831	5,832	
43	Other expenses not covered above (itemize):					
a	See attached statement	43a	114,632		114,632	
b		43b				
		43c				
		43d				
		430				
020		43f				
g		43g				
44	Total functional expenses. Add lines 22					
	through 43. (Organizations completing		1			
	columns (B)-(D), carry these totals to lines	1	}		,	
	13–15)	44	378,538	126,832	251,706	
Joint	Costs. Check ▶☐ if you are following SOP 98-2.					
	point costs from a combined educational campaign and fundraising so	licitation	reported in (B) Pi	rogram services?	▶□	Yes XNo
f "Yes	" enter (i) the aggregate amount of these joint costs \$		(ii) the amount al	located to Proora	m services \$	280
	amount allocated to Management and general \$		and (iv) the amou			
			The second secon			

Line 43 (990) - Other Deductions

114,632

114,632

Description	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
1, REAL ESTATE TAXES	7,370	_	7,370	
2 CONSULTING & LOBBYING EXPENSE	74,419		74,419	
3 INSURANCE	9,184		9,184	
4 PUBLIC RELATIONS	12,985		12,985	
5 ADVERTISING	2,369		2,369	
6 DUES & SUBSCRIPTIONS	4,955		4,955	
7 UTILITIES	2,347		2,347	
8 MISCELLANEOUS EXPENSE	1,003		1,003	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Form **990** 刨

Department of the Treasury

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

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

OMB No 1545-0047

	ernal Re	evenue							
		2006 ca	lendar yea	r, or tax year beginning	10-01-2006 and ending	09-30-200	7		
		applicable		C Name of organization			DE	mployer	identification number
_	Address c		Please use IRS	LEWIS & CLARK RURAL W	ATER SYSTEMIN		3	5-3755	632
Г	Vame cha	ange	label or print or		box if mail is not delivered to	street addre	ss) Room/suite E Te	lephone	e number
	nitial retu		type. See Specific	401 E 8TH STREET			(6	05)33	6-8688
(7)	inal retu	- 1	Instruc-	City or town, state or cour	ntry, and ZIP + 4				method 🗆 Cash 🔽 Accrual
_			tions.	SIOUX FALLS, SD 57103				Other (s	specify) 🕨
	Vmended								
1 /	Application	n pending				-115-1-1-	H and I are not app	olicable to	section 527 organizations
			e Section trusts m	501(c)(3) organizations a nust attach a completed S	and 4947(a)(1) nonexempt chedule A (Form 990 or 99	Charitable D-EZ).			for affiliates? Yes V No
_	147 - L!s	t b					H(b) If "Yes" ente	r number	r of affiliates 🕨
	Web sit						H(c) Are all affilia		
J	Organiz	ation type	check only	one) ▶ 🔽 501(c) (4) 📲 (ı	nsert no)	┌ 527	(If "No," atta	ach a list	See instructions)
к	Check he	ere ▶ □ ıf	the organizat	ion is not a 509(a)(3) suppor	ting organization and its gross	receipts are	H(d) Is this a sepa		irn filed by an organization iling? Yes No
	normally	not more	than 25,000 plete return	A return is not required, but i	f the organization chooses to f	le a return,	•		12 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
	be sine to	o me a com	ipiete retuin				I Group Exe		rganization is not required to
L	Gross r	eceipts /	Add lines 6	b, 8b, 9b, and 10b to lir	ne 12 ▶ 39,844,571		attach Sch E	Form 9	190, 990-EZ, or 990-PF)
P	art I	Reve	nue, Exp	enses, and Change	es in Net Assets or	Fund Bal	ances (See the	instr	uctions.)
	1	Contrib	utions, gifts	s, grants, and similar am	nounts received				
	a	Contrib	utions to do	onor advised funds .		1a		_	
	ь	Direct p	ublic supp	ort (not included on line	1a)	1b			
	С	Indirect	public sup	port (not included on lin	e 1a)	1c		_	
	d	Governi	nent contri	butions (grants) (not inc	cluded on line 1a)	1d	29,374,68	5	
	e	Total (a	dd lines 1a	through 1d) (cash \$ ²⁹	,374,685 noncash \$)	1e	29,374,685
	2			The state of the s	ment fees and contracts			2	9,299,816
	3			and assessments				3	
	4	Interest	on saving	s and temporary cash in	vestments			4	1,051,078
	5	Dividen	ds and inte	rest from securities .				5	
	6a	Gross re	ents	* * * * * *		6a			
	b	Less re	ntal expen	ses		6b			
	c	Net rent	al income	or (loss) subtract line 6	b from line 6a			6c	
虫	7	O ther in	vestment i	ncome (describe 🕨)				7	
Revenue	8a			sales of assets	(A) Securities		(B) O ther		
ά		other th	an inventor	у		8a			
	b	Less cost	or other bas	is and sales expenses		8b			
	c	Gain or	(loss) (atta	ch schedule)		8c			
	d	Net gain	or (loss) (Combine line 8c, column	s (A) and (B)			8d	
	9	Special	events and	activities (attach sche	dule) If any amount is fro	om gaming ,	check here ▶厂		
	a	Gross re	evenue (not	t including \$	of				
		contribu	tions repor	ted on line 1b)		9a			
	b	Less di	rect expen	ses other than fundraisi	ng expenses	9b			
	c	Net inco	me or (los:	s) from special events S	ubtract line 9b from line	9a	Sec. 4 14 140 4	9с	
	10a	Gross s	ales of inve	entory, less returns and	allowances	10a			
	ь			ssold		10b		4	
	C				schedule) Subtract line 10b fro			10c	
	11							11	118,992
	12				7, 8d, 9c, 10c, and 11			12	39,844,571
	13))			13	199,526
Expenses	14				umn (C))			14	392,423
i di	15				$\cdot \cdot \cdot \cdot \cdot \cdot \cdot$			15	
ш	16	A						16	
	17				nn (A)			17	591,949
S IS	18			2.40	e 17 from line 12			18	39,252,622
SSEIS	19				f year (from line 73, colu	- 150 JAB		19	77,828,129
-:	20	Otherch	nanges in n	et assets or fund balance	es (attach explanation)	<i>Cal</i>		20	12,827

Net assets or fund balances at end of year Combine lines 18, 19, and 20 $\,$

117,093,578

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

	Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach Schedule)					
	(cash \$)					
	If this amount includes foreign grants, check here	22a				
22b	Other grants and allocations (attach schedule)	1 1				
	(cash \$) If this amount includes foreign grants, check here	22b				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25a	Compensation of current officers, directors, key employees etc. Listed in Part V-A (attach schedule)	25a	265,191	132,596	132,595	
b	Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b				
С	Compensation and other distributions not icluded above to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$ (attach schedule)	25c				
26	Salaries and wages of employees not included on lines 25a, b and c	26				
27	Pension plan contributions not included on lines 25a, b and c	27	25,866	12,933	12,933	
28	Employee benefits not included on lines 25a - 27	28				
29	Payroll taxes	29	20,708	10,354	10,354	
30	Professional fundraising fees	30				
31	Accounting fees	31	5,983		5,983	
32	Legal fees	32	4,566		4,566	
33	Supplies	33	28,228	14,114	14,114	
34	Telephone	34	8,340	4,170	4,170	
35	Postage and shipping	35	4,488	2,244	2,244	
36	Occupancy	36	32,580		32,580	
37	Equipment rental and maintenance	37				
38	Printing and publications	38				
39	Travel	39	16,928	8,464	8,464	
40	Conferences, conventions, and meetings	40	14,414	7,207	7,207	
41	Interest	41				
42	Depreciation, depletion, etc (attach schedule)	42	14,889	7,444	7,445	
43	Other expenses not covered above (itemize)		1			
а	See Additional Data Table	43a				
b		43b				
C		43c				
d		43d				
e		43e				
F		43f				
g		43g				
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13–15)	44	591,949	199,526	392,423	(
	Costs, Check F If you are following SOP 98-2				•	***

Additional Data

Software ID: Software Version:

EIN: 36-3755632

Name: LEWIS & CLARK RURAL WATER SYSTEMIN

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	n line	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
a EXPENSES	43a				
b REALESTATE	43Ь	11,754		11,754	
c CONSULTING & LOBBING EXPENSE	SE 43c	89,521		89,521	
d INSURANCE	43d	10,889		10,889	
e PUBLIC RELATIONS	43e	24,677		24,677	
f ADVERTISING	43f	2,264		2,264	
g DUES & SUBSCRIPTIONS	43g	6,325		6,325	
h UTILITIES	43h	3,531		3,531	
i MISCELLANEOUS	43i	807		807	

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2007

Open to Public Inspection

Department of the Treasury Internal Revenue

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

-	rvice								
Α	For the	2007 calendar yea	r, or tax year beginning	10-01-2007 and ending	09-30-20	08	D E	dover !	identification number
В	Check if a	pplicable Please	C Name of organization LEWIS & CLARK RURAL W.	ATER SYSTEM INC		1	D Emp	поуег	identification fulfiber
Γ	Address ci	hange use IRS label or						3755	
Γ	Name cha	nge print or	Number and street (or P C 401 E 8TH STREET) box if mail is not delivered to	street addi	ress) Room/suite			number
Г	Initial retu		SUBSTRACT VARIATION OF THE PROPERTY OF THE PRO						5-8688
Г	Final retur	Instruc- tions.	City or town, state or cour SIOUX FALLS, SD 57103	ntry, and ZIP + 4			100000000000000000000000000000000000000		nethod
Γ	Amended	return					, 0	thei (s)	pecify P
_	Application	n pending				•			
•		180 R	501(c)(3) organizations	and 4947(a)(1) nonexempt	charitable				section 527 organizations
		trusts n	nust attach a completed S	chedule A (Form 990 or 99	0-EZ).	H(a) Is this	a group	return f	or affiliates? Yes V No
G	Web sit	or h				H(b) If "Yes"	enter r	number	
_			2000			H(c) Are all			MANUAL TRANSPORT OF MANUAL PROPERTY AND ADMINISTRATION OF THE PROPERTY AND ADMINISTRAT
J	Organiza	ation type (check only	one) ▶ 🗸 🕏 501(c) (4)	4 (insert no) 4947(a)(1	or 527				See instructions)
К	Check he	re ▶	tion is not a 509(a)(3) suppo	rting organization and its gross	receipts are		a separa d by a g		rn filed by an organization ling? Yes V No
		not more than 25,000 file a complete return	A return is not required, but i	f the organization chooses to f	le a return,	9527386380			Number >
-									ganization is not required to
L	Gross re		5b, 8b, 9b, and 10b to lii			attach	Sch B (Form 99	90, 990-EZ, or 990-PF)
P	art I	Revenue, Exp	enses, and Chang	es in Net Assets or	Fund Ba	alances (See	the	instr	uctions.)
	1	Contributions, gifts	s, grants, and similar an	nounts received	1 1				
	а	Contributions to de	onor advised funds .		1a				ļ.
	b	Direct public supp	ort (not included on line	1a)	1b				
	C	Indirect public sup	pport (not included on lir	ne 1a)	1c				
	d	Government contr	ibutions (grants) (not in	cluded on line 1a)	1d	36,988	3,174		
	e	Total (add lines 1a	a through 1d) (cash \$ 36	5,988,174 noncash \$)	i	1e	36,988,174
	2	Program service re	evenue including govern	ment fees and contracts	(from Part	t VII, line 93)	.]	2	4,660,118
	3	Membership dues	and assessments .				. [3	
	4	Interest on saving	s and temporary cash ir	vestments				4	826,477
	5	Dividends and inte	erest from securities .				, [5	
	6a	Gross rents			6a				
	b	Less rental expen	ises		6b				
	c	Net rental income	or (loss) subtract line 6	b from line 6a			1	6с	
当	7	Other investment	ıncome (describe 🕨)			50 4 2 50 505 45		7	
Revenue	8a	Gross amount from	n sales of assets	(A) Securities		(B) O ther			
ă		other than invento	гу		8a				
	b	Less cost or other bas	sis and sales expenses		8b				
	c	Gain or (loss) (atta	ach schedule)		8c				
	d	Net gain or (loss)	Combine line 8c, columr	ns (A) and (B)				8d	
	9	Special events and	d activities (attach sche	dule) If any amount is fr	om gamin g	g, check here 🕨	Г		
	a	Gross revenue (no	t including \$	of					
		contributions repo	rted on line 1b)	* * * * *	9a				
	b	Less direct expen	ises other than fundraisi	ng expenses	9b				
	C	Net income or (los	s) from special events S	Subtract line 9b from line	9a		.	9с	
	10a	Gross sales of inve	entory, less returns and	allowances	10a	88	3,401		
	b	Considerate Companies Source -	ssold		10b		2,039		
	С	Gross profit or (loss) fr	rom sales of inventory (attack	schedule) Subtract line 10b fi	om line 10a	2	.]	10c	- 33,638
	11	Other revenue (fro	m Part VII, line 103)	c x = c x = c			.	11	215,147
	12	Total revenue Add	lines 1e, 2, 3, 4, 5, 6c,	7, 8d, 9c, 10c, and 11			.	12	42,656,278
	13	Program services	(from line 44, column (B))			.	13	238,383
Ŷ	14	Management and g	jeneral (from line 44, co	lumn (C))			.	14	491,212
Expenses	15	Fundraising (from l	line 44, column (D)) .					15	
Ш	16	Payments to affilia	tes (attach schedule)				1	16	2000000 1200000
_	17			nn (A)				17	729,595
2	18	2 (2	37 3072	ne 17 from line 12				18	41,926,683
Net Assets	19		5 N 50	of year (from line 73, colu			- 1	19	117,093,578
Jel.	20			ces (attach explanation)			.	20	47,263
-	1 21	Not accote or fund	halances at end of year	Combine lines 18, 19, a	nd 20	g: 1g (1g) pr	. 1	21	159,067,524

All organizations must complete column (A) Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others (See the instructions.)

	Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a	Grants paid from donor advised funds (attach Schedule)	1				
	(cash \$noncash \$) If this amount includes foreign grants, check here					
		22a				
22b	Other grants and allocations (attach schedule)					
	(cash \$) If this amount includes foreign grants, check here	22b				
23	Specific assistance to individuals (attach schedule)	23				
24	Benefits paid to or for members (attach schedule)	24				
25a	Compensation of current officers, directors, key employees etc Listed in Part V-A (attach schedule)	25a	289,075	144,538	144,537	
Ь	Compensation of former officers, directors, key employees etc listed in Part V-B (attach schedule)	25b				
c	Compensation and other distributions not icluded above to disqualified persons (as defined under section $4958(f)(1)$) and persons described in section $4958(c)(3)(B)$ (attach schedule)	25c				
26	Salaries and wages of employees not included on lines 25a, b and c	26		h h		
27	Pension plan contributions not included on lines 25a, b and c	27	14,103	7,052	7,051	
28	Employee benefits not included on lines 25a - 27	28	24,379	12,190	12,189	
29	Payroll taxes	29	22,963	11,482	11,481	
30	Professional fundraising fees	30				
31	Accounting fees	31	5,221		5,221	-
32	Legal fees	32				
33	Supplies	33	18,547	9,274	9,273	
34	Telephone	34	8,717	4,359	4,358	
35	Postage and shipping	35	4,302	2,151	2,151	
36	Occupancy	36	32,609		32,609	
37	Equipment rental and maintenance	37	10,926	5,463	5,463	
38	Printing and publications	38				
39	Travel	39	15,637	7,819	7,818	
40	Conferences, conventions, and meetings	40	10,286	5,143	5,143	
41	Interest	41				
42	Depreciation, depletion, etc. (attach schedule) 🕏	42	57,823	28,912	28,911	
43	Other expenses not covered above (Itemize)					
a	See Additional Data Table	43a				
b	1	43b				
C		43c				
d		43d				
e		43e				
f		43f				
g		43g				
44	Total functional expenses. Add lines 22a through 43g (Organizations completing columns (B)-(D), carry these totals to lines 13—15)	44	729,595	238,383	491,212	0
Are ar	to lines 13—15)	solicit	ation reported the amount al	ın (B) Progran	n services? - gram services \$	Γ Yes Γ

Additional Data

Software ID: 07000184 Software Version: 2007.1.9

EIN: 36-3755632

Name: LEWIS & CLARK RURAL WATER SYSTEM INC

Form 990, Part II, Line 43 - Other expenses not covered above (itemize):

0			The same of the sa			
	Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
D	REAL ESTATE TAXES	43a	9,078		9,078	
0.	CONSULTING & LOBBYING EXPENSE	436	131,070		131,070	
n	INSURANCE	43c	11,375		11,375	
ο.	PUBLIC RELATIONS	43d	15,090		15,090	
o	ADVERTISING	43e	3,537		3,537	
	DUES & SUBSCRIPTIONS	43f	6,408		6,408	
۵	UTILITIES	439	8,623		8,623	
5	MISCELLANEOUS EXPENSE	43h	827		827	
	UNIFORMS/CLOTHING	43i	3,638		3,638	
L .	WATER SALES	43j	25,361		25,361	

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Department of the Treasury

nization may have to use a copy of this return to satisfy state reporting requirements

	Kevenue	ey samuratani	1			00		Inspection
			endar yea	r, or tax year beginning 10-01-2000 C Name of organization	8 and ending 09-30-20	09	D Employer ide	ntification number
	eck if a dress ch		Please use IRS	LEWIS & CLÁRK RURAL WATER SYSTEM	1 INC		36-375563	2
10 101111	me cha	lange	label or print or	Doing Business As			E Telephone nu	
	nal retu		type, See				(605) 336-8	3688
72=0	minatic		Specific Instruc- tions.	Number and street (or P O box if mail 401 E 8TH STREET	is not delivered to street addi	ress) Room/suite	G Gross receipt	s \$ 44,720,789
☐ Arr	ended	return		City or town, state or country, and ZIP SIOUX FALLS, SD 57103	+ 4	•	1	
ГАр	plication	n pending		SIOUX FALLS, 3D 37103			l	
		Ì	F Nan	ne and address of Principal Officer		H(a) Is the	s a group return	for
				ARSON BTH SUITE 306		affilia	tes?	┌Yes ┍No
				FALLS, SD 57103		H(b) Are all	affiliates include	ed? [Yes [No
r Ta	х-ехеп	npt status	▼ 501(c)	(4) ◀ (insert no)	☐ 527	9 8		See instructions)
) W	eb sit	e: ▶ HTT	P //WWW	LCRWS ORG		H(c) Grou	p Exemption Nu	mber ▶
К Тур	e of org	ganization	Corporati	on		L Year of For	mation 1990 M	State of legal domicile SD
Pa	rt I	Sumn	nary					
	1	Briefly de	escribe the	e organization's mission or most si	ignificant activities			
2.0				O OPERATE A HIGH QUALITY TH	IREE STATE WATER SU	IPPLY SYSTEM	TO SERVE TH	E GROWING NEEDS
ž		OFTHE	REGION					
E E								
Ne.	2	Chack th	us boy E	ıf the organizatıon discontinued its	operations or disposed	of more than 2	5% of its assets	.
ŝ			-	nembers of the governing body (Pa				20
26	1			dent voting members of the govern				20
ties	ı			nployees (Part V, line 2a)		0,		4
Activities & Governance				lunteers (estimate if necessary)			-	
4				ted business revenue from Part VI		· ·		0
	700000	The property of the second		ness taxable income from Form 99			7b	
-					20 20 1000000	Prio	r Year	Current Year
	8	Contrib	utions and	I grants (Part VIII, line 1h)			36,988,174	38,369,332
3	9			revenue (Part VIII, line 2g)		4,660,118	5,353,609	
Revenue	10	Investr	nent incon	ne (Part VIII, column (A), lines 3,		826,477	807,712	
œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)					181,509	190,136
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)				ne	42,656,278	44,720,789
	13	Grants	and simila	r amounts paid (Part IX, column (A	A), lines 1-3)			0
	14	Benefits	paid to o	r for members (Part IX, column (A)), line 4)			0
s)	15		, other co	mpensation, employee benefits (P	art IX, column (A), lines	5-	327,557	373,511
Expenses	16-	10)	ranal fundi	raising fees (Part IX, column (A), l	uno 11a)	-	321,331	0
₽	16a			A SECURIOR S	ine ile)			
Д	b			penses, Part IX, column (D), line 25 0	4 116 240	-	402,038	1,143,527
	17			Part IX, column (A), lines 11a-11 add lines 13-17 (must equal Part			729,595	1,517,038
	18		N. CONTRACTOR AND SE	add lines 13-17 (must equal Part enses Subtract line 18 from line 1			41,926,683	43,203,751
* &	1,7	Kevenu	c iess exp	enses Subtract line 10 nom line 1		Regioni	ng of Year	End of Year
9 9	20	T	n at - 10	t V. line 161			200,701,693	336,140,526
Bak	20			t X, line 16)				
Net Assets or Fund Balances	21			art X, line 26)			41,634,169	133,853,403
	22			d balances Subtract line 21 from l	ine 20	9	59,067,524	202,287,123
Par	tH.	-	ture Blo					
Plea Sign Here		and belief	, it is true, o ture of office LARSON EXE	CUTIVE DIRECTOR	return, including accompanyin irer (other than officer) is bas	g schedules and st ed on all informati 2010- Date	on of which prepare	ne best of my knowledge er has any knowledge
		Type o	or print name	e and title			,	
Paid		Preparer's signature	DWIGH	T W BERGLIN	Date 2010-04-01	Check if self- empolyed	Preparer's PTIN (See Gen Inst)
Prepa		Firm's nam	ne (or yours	QUAM AND BERGLIN CPA'S			EIN >	
Use (niy		nd ZIP + 4	PO BOX 426			DI.	DEL 257.4
		<u> </u>	this ratur	ELK POINT, SD 57025 in with the preparer shown above?	(See instructions)	O 10 88 82 18	Phone no > (60	05) 356-3374 ▼ Yes

A	Section 501(c)(3) and 501(c)(4) orga Il other organizations must complete column (A) but are not re	nizations mu equired to com	ıst complete plete columns	(B), (C), and (D	
Do	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21 $$	0			
2	Grants and other assistance to individuals in the U S See Part IV , line 22 $$	o			
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	101,262	50,631	50,631	
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			
7	Other salaries and wages	204,407	102,204		
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0			
9	Other employee benefits	43,866	21,933	21,933	
10	Payroll taxes	23,976	11,988	11,988	
11	Fees for services (non-employees)				
а	Management	0			
b	Legal	0			
c	Accounting	5,316		5,316	
d	Lobbying	140,663	<u></u>	140,663	
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	0		******	
g	Other	0			
12	Advertising and promotion	1,695		1,695	
13	Office expenses	34,360	17,180	17,180	-
14	Information technology	0			
15	Royalties	0			
16	Occupancy	34,582		34,582	
17	Travel	15,572	7,786	7,786	
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	0	·		•
19	Conferences, conventions and meetings	10,647	5,323	5,324	
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	439,223	219,611	219,612	
23	Insurance	12,535		12,535	
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	UTILITIES	17,856		17,856	
b	WATER SALES	365,649		365,649	
c	REAL ESTATE TAXES	5,389		5,389	
d	DUES SUBSCRIPTIONS	6,215		6,215	
e	PUBLIC RELATIONS	17,923		17,923	
f	All other expenses	35,902		35,902	,
25	Total functional expenses. Add lines 1 through 24f	1,517,038	436,656	1,080,382	0
26	Joint Costs. Check if if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

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

A Fo	or the	2009 ca	lendar yea	r, or tax year beginning 10-0	01-2009 and ending 09-30-201	.0		800 30,10, 0
B Ch	eck if a	applicable	Please	C Name of organization LEWIS & CLARK RURAL WATER	SYSTEM INC		D Employer	ldentification number
Γ_{Ad}	dress c	hange	use IRS label or	Doing Business As			36-3755 E Telephone	
☐ Na	me cha	ange	print or type. See	Doing Business As			W. Section 201	
[In	tial reti	ırn	Specific Instruc-		x if mail is not delivered to street addre	ess) Room/suite	(605) 336	ots \$ 38,647,509
Гте	mmate	ed	tions.	401 E 8TH STREET			d Gloss receip	0.5 \$ 30,047,309
ГАп	ended	return		City or town, state or country, SIOUX FALLS, SD 57103	and ZIP + 4		1	
☐ Ap	plication	n pending		3100X FALLS, 3D 37103			J	
		ſ		ne and address of principal o	officer		nis a group reti	
				ARSON 8TH SUITE 306		affili	ates?	「Yes ▼No
		1	SIOUX	FALLS,SD 57103		H(b) Are a	ill affillates Incl	uded? Yes No
- To			[Fait)		ую Г гээ			st (see instructions)
67) (4) ◀ (Insert no))(1) 01 527	H(c) Gro	up exemption	number 🏲
		CHECKSTR. THESE SECTION	The second second	LCRWS ORG		1		
1	_			ion ☐ Trust ☐ Association ☐ Ott	ner 🕨	L Year of fo	ormation 1990	M State of legal domicile SD
Pa		Sumr		a avannization's mission of n	nest significant activities			
	1			e organization's mission or n D OPERATE A HIGH QUAL	ITY THREE STATE WATER SUI	PPLY SYSTEM	1 TO SERVE T	HE GROWING NEEDS
ઝ		OFTHE	REGION	- 1007				
ğ								
Activities & Governance		7 <u></u>						
3	2				nued its operations or disposed			
25	3				dy (Part VI, line 1a)			3 <u>20</u> 4 20
Tie:	4		15	(F)	governing body (Part VI, line 11	0)		
MX.	5			nployees (Part V, line 2a) Iunteers (estimate if necess				5 <u>4</u>
ď	6 7a				art VIII, column (C), line 12			7a0
	1 3555	. What is the second		ness taxable income from Fo				7b
						Pric	or Year	Current Year
	8	Contrib	utions and	grants (Part VIII, line 1h)			38,369,332	31,939,189
립	9	Prograi	n service r	revenue (Part VIII, line 2g)		5,353,609	5,971,578	
Revenue	10	Invest	nent incom	ne (Part VIII, column (A), lii	nes 3, 4, and 7d)		807,712	550,662
ш.	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)					190,136	186,080
	12		Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)				44,720,789	38,647,509
	13				umn (A), lines 1-3)			0
	14	Benefit	s paid to o	r for members (Part IX, colu	mn (A), line 4)			0
ç	15	Salarie 10)	s, other co	mpensation, employee bene	fits (Part IX, column (A), lines !	5-	373,511	429,468
xpenses	16a		ional fundi	raising fees (Part IX, column	n (A), line 11e)			0
XD 6	ь			enses (Part IX, column (D), line 25	And the state of t			
m	17			Part IX, column (A), lines 11		}	1,143,527	1,205,944
	18				l Part IX, column (A), line 25)		1,517,038	1,635,412
	19	Revenu	e less exp	enses Subtract line 18 from	n line 12		43,203,751	37,012,097
\$ 8						Street Water Control of Street	g of Current	End of Year
Net Assets or Fund Balances	20	Total	ssets (Parl	t X, line 16)			'ear 336,140,526	361,687,491
S B	21		0.525/55/5 (45%)	art X, line 26)			133,853,403	122,376,723
S E	22		200	d balances Subtract line 21	from line 20		202,287,123	239,310,768
Par	t II	Signa	ture Blo	ck				
					ed this return, including accompanying of preparer (other than officer) is base			
		and belie	i, it is tide, o	offect, and complete Declaration (or preparer (other than officer) is base	on an intolliat	——————————————————————————————————————	alet has any knowledge
Sign		h					04-13	
Here	•	Signat	ture of officer			Date		
			LARSON EXEC or print name	CUTIVE DIRECTOR EXECUTIVE DIF	RECTOR			
		,		. district	Data	hack if	Droppror's iden	tifuna numbar
Paid -		Preparer's signature	нтаис	QUAM	2011-04-13	theck if elf-	Preparer's iden (see instruction	
Prepa	rer's	Firm's nos	ne (or yours	QUAM AND BERGLIN CPA'S		mpolyed 🕨 🦵		
Use C		if self-em	ployed),	2			EIN >	
		adoress, a	and ZIP + 4	PO BOX 426			Phone no 🕨	(605) 356-3374
May t	he IR:	L S discuss	this retur	ELK POINT, SD 57025 n with the preparer shown at	pove? (see instructions)			₹Yes 「No

	Section 501(c)(3) and 501(c)(4) organizations mu	st complete all c	olumns.	28.2	
A	ll other organizations must complete column (A) but are not required to	complete column		(D). (C)	(D)
	ot include amounts reported on lines 6b, b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S $$ See Part IV, line 21 $$	0			
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	o			
3	Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	103,794	51,897	51,897	
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			
7	Other salaries and wages	245,282	122,641	122,641	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0			
9	Other employee benefits	53,009	26,504	26,505	
10	Payroll taxes	27,383	13,691	13,692	
11	Fees for services (non-employees)				
а	Management	0			
b	Legal	0			
c	Accounting	5,448		5,448	
d	Lobbying	165,730	7	165,730	
e	Professional fundraising See Part IV, line 17	103/130			
f	Investment management fees	0			
		0			
g	Other	6,358		6,358	
12	Advertising and promotion		25,507	25,508	
13	Office expenses	51,015	23,307	23,300	
14	Information technology	0			
15	Royalties	0		24.024	
16	Occupancy	34,031		34,031	
17	Travel	19,663	9,831	9,832	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	8,160	4,080	4,080	······································
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	468,555	234,277	234,278	
23	Insurance	12,948		12,948	
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	UTILITIES	18,785		18,785	
ь	WATER SALES	383,679		383,679	
C	REAL ESTATE TAXES	5,615		5,615	
d	DUES SUBSCRIPTIONS	6,921		6,921	
e	PUBLIC RELATIONS	17,509		17,509	
*	All other expenses	1,527		1,527	
25	Total functional expenses. Add lines 1 through 24f	1,635,412	488,428	1,146,984	0
26	Joint costs. Check here ▶ ☐ If following SOP 98-2	-,,			
	Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				
	Constitution of the consti			For	m 990 (2009)

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
UTILITIES	18,785		18,785	
WATER SALES	383,679		383,679	
REAL ESTATE TAXES	5,615		5,615	
DUES SUBSCRIPTIONS	6,921		6,921	
PUBLIC RELATIONS	17,509		17,509	

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

Department of the Treasury

		ie Service	► The organization may have to use a copy of this return to satisfy sta	te reporting require	ments	Inspection
A F	or the	2010 ca	lendar year, or tax year beginning 10-01-2010 and ending 09-30-2011			
ВС	heck if	applicable	C Name of organization LEWIS & CLARK RURAL WATER SYSTEM INC	D Em	ployer	identification number
VA	ddress o	:hange	Doing Business As	36	-3755	632
Γ_{N}	ame ch	ange	boing custiess As	E Tel	ephone	e number
	iitial reti erminate		Number and street (or P.O. box if mail is not delivered to street address) 46986 MONTY STREET	Room/suite (60	15) 36	8-2400
	nended		City or town, state or country, and ZIP + 4	G Gro	ss recei	pts \$ 43,398,052
_		n pending	TEA, SD 57064			
1 14	присацю	in perioning	F Name and address of principal officer	H(a) Is this a group retu		
			TROY LARSON	H(a) Is this a group retu	rn for affi	hates? Yes No
			46986 MONTY STREET	H(b) Are all affiliates	included	I?
		1	TEA,SD 57064	If "No," attac	h a lis	t (see instructions)
Y Ta	ax-exer	mpt status	501(c)(3)	H(c) Group exem	ption n	number 🕨
_			P //WWW LCRWS ORG			
			100 m m m	T		
	-	-	✓ Corporation Trust Association Other ►	L Year of formation	1990	M State of legal domicile SD
Pá	nt I	Sumi	mary			
Activities & Governance		OF THE F	ELOP AND OPERATE A HIGH QUALITY THREE STATE WATER SUPPL REGION TO DEVELOP AND OPERATE A HIGH QUALITY THREE STA G NEEDS OF THE REGION	TE WATER SUPPLY	Y SYST	TEM TO SERVE THE
<u>ي</u> ع	1		s box F if the organization discontinued its operations or disposed of	more than 25% of it	1	1
ŝ	1		f voting members of the governing body (Part VI, line 1a)		4	20
Ě			if independent voting members of the governing body (Part VI, line 1b) aber of individuals employed in calendar year 2010 (Part V, line 2a) .		5	6
5			nber of volunteers (estimate if necessary)		6	
٠.			elated business revenue from Part VIII, column (C), line 12		7a	0
	1		ated business taxable income from Form 990-T, line 34		7b	
-	-	11.03.011.01		Prior Year	1	Current Year
	8	Contrib	utions and grants (Part VIII, line 1h)	31,939	,189	36,474,861
3	9	A DEPARTMENT ASSESSMENT ASSESSMENT AND ASSESSMENT ASSES		5,971	,578	6,734,678
Revenue	10		nent income (Part VIII, column (A), lines 3, 4, and 7d)	550	,662	188,513
æ	11	The second state of the se		186,080		0
	12	Total re	38,647,509		43,398,052	
	13	Grants	and similar amounts paid (Part IX, column (A), lines 1-3)			0
	14	Benefits	s paid to or for members (Part IX, column (A), line 4)			0
82	15	Salaries	s, other compensation, employee benefits (Part IX, column (A), lines 5-	429	,468	542,507
038	16a	0.50	ional fundraising fees (Part IX, column (A), line 11e)			0
ट्रि	ь		draising expenses (Part IX, column (D), line 25) ▶0			
ய	17		xpenses (Part IX, column (A), lines 11a-11d, 11f-24f)	1,205	.944	1,253,670
	18		openses Add lines 13-17 (must equal Part IX, column (A), line 25)	1,635		1,796,177
	19	Revenu	e less expenses Subtract line 18 from line 12	37,012		41,601,875
Net Assets or Fund Balances				Beginning of Curr Year	ent	End of Year
Bala	20	Total as	ssets (Part X, line 16)	361,687	,491	361,811,847
32	21	Total lia	abilities (Part X, line 26)	122,376	,723	80,899,204
Z.Z	22	Netass	ets or fund balances Subtract line 21 from line 20	239,310	,768	280,912,643
	rt II		ture Block			
mow			jury, I declare that I have examined this return, including accompanying schit it is true, correct, and complete. Declaration of preparer (other than officer)			
		Sanah	ure of officer	2012-03-22 Date		
Sign Hero		TROY	ARSON EXECUTIVE DIRECTOR DIRECTOR	Date		
		1	r print name and title	let	o le	
		Print/Type preparer's r	name DWIGHT W BERGLIN Preparer's signature DWIGHT W BERGLIN Date 2012	-03-22 Check if s employed		PTIN
Paid	ı	Firm's name	e VQUAM AND BERGLIN CPA'S	-		Firm's EIN
Prepa Use (Firm's addr	ess PO BOX 426			Phone no
			ELK POINT, SD 57025			3374
Man	ho ID	C dicence	this return with the preparer shown above? (see instructions)			VYes INO

Form 990

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

Department of the Treasury

Internal	Revenue	Service The organization may have to use a copy	of this return to satisfy	state reporting	requirements	Inspection
A F	or the	2011 calendar year, or tax year beginning 10-01-2011	1 and ending 09-30-20	12	D Complexes ld	entification number
B C	neck if a	pplicable C Name of organization LEWIS & CLARK RURAL WATER SYSTEM INC				
☐ Ad	ldress ci	nange ;			36-375563 E Telephone n	
☐ Na	me cha	nge Doing Business As			patricularities account of	
┌ In	itial retu	m Number and street (or P O box if mail is not deliver	red to street address) Room/	suite	(605) 368-	
Гте	rminate	46086 MONTY CTREET		1	G Gross receipts	5 \$ 21,731,360
□ An	nended	return City or town, state or country, and ZIP + 4				
□ An	olication	TEA, SD 57064				
e 236		F Name and address of principal officer		1 W/2 12 44	l Is a group retur	n for
		TROY LARSON		affilia		「Yes ▼No
		46986 MONTY STREET TEA,SD 57064		100110 100		- E E
		TEA,30 37004			l affiliates includ	
I Ta	ax-exen	npt status	4947(a)(1) or 527		o," attach a list ip exemption ni	t (see instructions) umber >
		All Monte arrange version and Management Constitution of Sance	province of an arms		ip exemption in	
- w	ebsite	HTTP //WWW LCRWS ORG		1		
E-modes		ganization		L Year of fo	mation 1990	M State of legal domicile SD
Pa	irt I	Summary				
	1	Briefly describe the organization's mission or most sig FO DEVELOP AND OPERATE A HIGH QUALITY THE	Inificant activities	DDIV CVCTEM	TO SERVE THE	E GROWING NEEDS
01		OF THE REGION	REE STATE WATER SU	PPLI SISIEM	TO SERVE TH	E GROWING NEEDS
Š	:					
Activities & Governance						
oye	2	Check this box ▶ if the organization discontinued its	operations or disposed	of more than 2	5% of its net a	ssets
Ø.	1	Number of voting members of the governing body (Part			lз	20
90		Number of independent voting members of the government				20
Ą	1 2 1	Fotal number of individuals employed in calendar year			5	6
Ę	1	Total number of volunteers (estimate if necessary) .		* * ·	6	
et.		Fotal unrelated business revenue from Part VIII, colu			7a	0
		Net unrelated business taxable income from Form 990			7b	
				Prio	r Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)			36,474,861	14,067,769
35	9	Program service revenue (Part VIII, line 2g)			6,734,678	7,628,548
Revenue	10	Investment income (Part VIII, column (A), lines 3,	4, and 7d)	•3	188,513	35,043
œ	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8			0	
	12	Total revenue—add lines 8 through 11 (must equal F	ne	43 300 053	21,731,360	
	100	12)	THE YEAR OF THE PARTY OF THE PA		43,398,052	21,751,500
	13	Grants and similar amounts paid (Part IX, column (A) Benefits paid to or for members (Part IX, column (A)				0
	2000	Salaries, other compensation, employee benefits (Pa				
\$	15	5-10)	are tx, column (x), mics	×	542,507	774,965
quenses	16a	Professional fundraising fees (Part IX, column (A), li	ine 11e)			0
ਲੈਂ	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0	~			
ш	17	Other expenses (Part IX, column (A), lines 11a-116	d, 11f-24e)		1,253,670	8,228,197
	18	Total expenses Add lines 13-17 (must equal Part I	IX, column (A), line 25)		1,796,177	9,003,162
	19	Revenue less expenses Subtract line 18 from line 1	2		41,601,875	12,728,198
88					of Current	End of Year
Net Assets or Fund Balances	0.5	*			ear	
ASS.	20	Total liabilities (Part X, line 16)			80,899,203	353,219,595 59,575,834
3 S	21	Total liabilities (Part X, line 26)			80,912,643	293,643,761
Marine Co.	22 (t)II	Net assets or fund balances Subtract line 21 from li Signature Block	me 20 , , , , ,		.00/21/043	275,045,701
		ties of periury. I declare that I have examined this return,	including accompanying	schedules and s	tatements, and to	o the best of my
know		nd belief, it is true, correct, and complete. Declaration of				
					13-03-28	
Sign		Signature of officer		Da	iic	
Here	е	TROY LARSON EXECUTIVE DIRECTOR Type or print name and title				
			In-t-	Chash f	Denos - d. t.	uor dontification sombar
		Preparer's signature JUDITH QUAM	Date 2013-03-28	Check if self-	Preparer's taxpa (see instructions	yer identification number)
Paid		Signature V	300-406 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1 1000 1	employed >		
	arer's	Firm's name (or yours QUAM AND BERGLIN CPA'S if self-employed),			EIN >	
Use (only	address, and ZIP + 4				
		ELK POINT, SD 57025			Phone no 🕨 (6	
		·	(E Vac E No

Section 501(c)(3) and 501(c)(4) organizations must complete all columns
All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D)

Check if Schedule O contains a response to any question in this Part IX (C) (D) Do not include amounts reported on lines 6b, (A) Fundraising Program service Management and Total expenses 7b, 8b, 9b, and 10b of Part VIII. expenses general expenses expenses Grants and other assistance to governments and organizations in the United States See Part IV, line 21 0 Grants and other assistance to individuals in the 2 United States See Part IV, line 22 0 Grants and other assistance to governments, organizations, and individuals outside the United 0 States See Part IV, lines 15 and 16 0 Benefits paid to or for members Compensation of current officers, directors, trustees, and 0 key employees Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Other salaries and wages 610,589 305,294 305,295 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) Other employee benefits 113,815 56,907 56,908 50,561 25,280 25,281 Payroll taxes 10 Fees for services (non-employees) 0 Management 0 Legal 7,792 7,792 Accounting 0 Lobbying . Professional fundraising See Part IV, line 17 . . Investment management fees f 132,747 66,373 66.374 Other g 19,144 9,572 9.572 12 Advertising and promotion . 42,410 21,205 21,205 13 Office expenses . . . 14 Information technology . . 0 0 15 Royalties . . 0 16 Occupancy 17,069 34,138 17,069 17 18 Payments of travel or entertainment expenses for any federal, 0 state, or local public officials 19 Conferences, conventions, and meetings . . . 3,273 1,636 1,637 14,189 7,094 7,095 20 Interest Payments to affiliates 21 3,713,316 3,713,317 7,426,633 22 Depreciation, depletion, and amortization . . 39,360 19,680 19,680 23 24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O) 168,092 WATER TREATMENT SUPPLIES 168,092 336,184 UTILITIES 109,452 54,726 54,726 **REAL ESTATE TAXES** 7,469 3,734 3,735 2,788 DUES SUBSCRIPTIONS 5,576 2,788 d f All other expenses 49,830 24.915 24,915 25 Total functional expenses. Add lines 1 through 24f 9,003,162 4,497,681 4,505,481 0 Joint costs. Check here ▶ ☐ If following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No 1545-0047

Department of the Treasury

Internal	Revenue Sen	The organization may have to use a copy of this return to satisfy st	ate repor	ting requireme	ints	Inspection
A Fo	or the 201	12 calendar year, or tax year beginning 10-01-2012 , 2012, and ending 09-30	-2013		975	
B Ch	eck if appli	cable C Name of organization LEWIS & CLARK RURAL WATER SYSTEM INC		D Employ	er ide	ntification number
☐ Ad	dress chang	ge		36-37	5563	2
┌ Na	me change	Doing Business As		1		
☐ Inc	tial return	Number and street (or P.O. box if mail is not delivered to street address) Room/suit	e	E Telepho	no oum	har
Гте	rminated	46986 MONTY STREET				
5) 020 	ended retu	City or town, state or country, and ZIP + 4		(605)	368-2	400
50 00000		TEA, SD 57064				
J Ap	plication pe			4.00		16,504,174
		F Name and address of principal officer TROY LARSON		s this a group i ffiliates?	return	for
		46986 MONTY STREET	a	illiotes.		1 1031 110
		TEA,SD 57064	H(b) A	re all affiliates	inclu	ded? TYes TNo
			If	"No," attach	a list	(see instructions)
I Ta	x-exempt	status	H(c) (Group exempti	on nu	mber ▶
J W	ebsite: Þ	HTTP //WWW LCRWS ORG	II(c)			
K For	m of oman	zation Corporation Trust Association Other ▶	L Year	of formation 199	0 M	State of legal domicile SD
VI 1000	NE 220 4	Summary				
3-/00		efly describe the organization's mission or most significant activities				
	TO	DEVELOP AND OPERATE A HIGH QUALITY THREE STATE WATER SUPP	LY SYST	EM TO SERVE	THE	GROWING NEEDS
aı	<u>OF</u>	THE REGION				
ž						
Ē	_					
3Ke	2 Che	eck this box 📭 if the organization discontinued its operations or disposed of	more tha	n 25% of its i	net as	sets
Activities & Governance		2500000 400 0-000000		-		1
26 65	3 Nur	nber of voting members of the governing body (Part VI, line 1a)			3	20
ě	4 Nur	nber of independent voting members of the governing body (Part VI, line 1b)			4	20
Į,	5 Tot	al number of individuals employed in calendar year 2012 (Part V, line 2a) .	* *		5	13
ă,		al number of volunteers (estimate if necessary)			6	
		al unrelated business revenue from Part VIII, column (C), line 12			7a	0
	b Net	unrelated business taxable income from Form 990-T, line 34			7b	
			<u></u> '	Prior Year		Current Year
0.	8 C	ontributions and grants (Part VIII, line 1h)		14,067,7		4,119,000
Rayenue		rogram service revenue (Part VIII, line 2g)		7,628,548		12,366,283
3.	0.000	nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		35,0	43	18,891
Œ.	1	ther revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)			_	0
		otal revenue—add lines 8 through 11 (must equal Part VIII, column (A), line	1	21,731,3	60	16,504,174
		rants and similar amounts paid (Part IX, column (A), lines 1–3)			200	0
	Harrison on	enefits paid to or for members (Part IX, column (A), line 4)			\neg	0
	100	alaries, other compensation, employee benefits (Part IX, column (A), lines				
\$3		-10)		774,9	65	1,059,593
8	16a P	rofessional fundraising fees (Part IX, column (A), line 11e)				0
Expenses	ь т	otal fundraising expenses (Part IX, column (D), line 25) ▶0				
ш		ther expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		8,228,1	97	12,838,270
	l	otal expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		9,003,1	62	13,897,863
	19 R	evenue less expenses Subtract line 18 from line 12		12,728,1	98	2,606,311
58			Begin	ning of Curren	t	End of Year
Net Assets or Fund Balances	5.00			Year		
Sage		otal assets (Part X, line 16)		353,219,59	_	345,485,637
38	1000000	otal liabilities (Part X, line 26)		59,575,8	-	49,235,720
Street 1	PROPERTY.	et assets or fund balances Subtract line 21 from line 20		293,643,7	61	296,249,917
		Signature Block				
Unde	r penaltie	is of perjury, I declare that I have examined this return, including accompany and belief, it is true, correct, and complete Declaration of preparer (other that	ing sche	dules and stat	ement	ts, and to the best of
		ny knowledge	in omeer	, 13 00300 011 0		indition of initen
	N.	······		2014-03-27		
Sign	P	Signature of officer		Date		
Here	3	TROY LARSON EXECUTIVE DIRECTOR				
		Type or print name and title				
_		Print/Type preparer's name Preparer's signature Da DWIGHT W BERGLIN 20		Check If self-employed	PTIN	
Paid		Firm's name ► QUAM AND BERGLIN PC CPA'S		Firm's EIN ▶		
	parer			nt	256 5	274
Use	Only	Firm's address ▶ PO BOX 426		Phone no (605)	356-33	3/4
		ELK POINT, SD 57025				
	ar dense v	iscuss this return with the preparer shown above? (see instructions)				Yes No

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 to any question in this Part IX (D) (B) Do not include amounts reported on lines 6b, (A) Fundraising Program service Management and 7b, 8b, 9b, and 10b of Part VIII. Total expenses expenses general expenses expenses Grants and other assistance to governments and organizations in the United States See Part IV, line 21 Grants and other assistance to individuals in the United States See Part IV, line 22 0 Grants and other assistance to governments, organizations, and individuals outside the United 0 States See Part IV, lines 15 and 16 Benefits paid to or for members 0 Compensation of current officers, directors, trustees, and 0 key employees Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons n described in section 4958(c)(3)(B) . . . 859,313 429,656 429,657 Other salaries and wages Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) 65,995 131,990 65,995 Other employee benefits 34,145 34,145 68,290 10 Payroll taxes Fees for services (non-employees) 0 Management 0 Legal 9,201 9,201 Accounting 73,161 146,321 73,160 Lobbying . Professional fundraising services See Part IV, line 17 31,368 Investment management fees 31,368 Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O) 9,403 4.702 4,701 12 Advertising and promotion 13 Office expenses 33,158 16,579 16,579 Information technology 0 14 0 15 Royalties . Occupancy 0 16 17 15,675 7,837 7,838 Payments of travel or entertainment expenses for any federal, state, or local public officials Conferences, conventions, and meetings . . . 2,230 1,115 1,115 6,740 6,739 13,479 20 Payments to affiliates 21 Depreciation, depletion, and amortization 10,072,217 5,036,109 5,036,108 22 110,539 55,270 55,269 23 24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O) a WATER TREATMENT SUPPLIES 2,296,950 1,148,475 1,148,475 UTILITIES 26,590 13,295 13,295 c REAL ESTATE TAXES 6,297 3,149 3,148 2,871 **DUES SUBSCRIPTIONS** 5,742 2,871 59,100 29,550 29,550 All other expenses 25 Total functional expenses. Add lines 1 through 24e 13,897,863 6,960,016 6,937,847 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)

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 By law, the IRS generally cannot redact the information on the form
Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

		Information about Form 990 and its instructions is at www.rxs.go			-	
		3 calendar year, or tax year beginning 10-01-2013 , 2013, and ending 09-3	0-2014	D Emplo	vor Ide	entification number
	eck if appl	CADIC LEWIS & CLARK RURAL WATER SYSTEM INC				
	dress chan	Doing Business As		36-37	5563	32
Na	me chang					
In:	tial return	Number and street (or P O box if mail is not delivered to street address) Room/su	ite	E Telepho	ne nur	nber
Te	minated	46986 MONTY STREET		16051	260	3400
┌ Am	ended reti			(605)	300-	2400
[Ap	olication pe	TEA, SD 57064		G Gross r	eceints	\$ 14,516,167
50 50		F Name and address of principal officer	U/a) I			
		TROY LARSON		s this a group ubordinates?	returi	Yes No
		46986 MONTY STREET				A 100
		TEA,SD 57064		re all subordi	nates	∇ Yes ∇ No
. To	x-exempt	status		ncluded? f "No " attach	a list	(see instructions)
		A SERVICE OF SERVICE WAS A SERVICE OF SERVICE OF SERVICE WAS A SERVICE OF SERVICE WAS A SERVICE OF SERVICE OF SERVICE WAS A SERVICE OF SERVICE OF SERVICE WAS A SERVICE OF SERVICE OF SERVICE WAS A SERVICE OF SERVICE OF SERVICE WAS A SERVICE OF SERVICE WAS A SERVICE OF SERVICE WAS A SERVICE OF SER	•	i ito, attacii	u not	(See madactions)
) W	ebsite: l	HTTP //WWW LCRWS ORG	H(c)	Group exempt	ion nu	imber 🌬
K Fon	n of organ	zation Corporation Trust Association Other ▶	L Year	of formation 19	90	1 State of legal domicile SD
Name and Address of		Summary				
		efly describe the organization's mission or most significant activities				
	ТО	DEVELOP AND OPERATE A HIGH QUALITY THREE STATE WATER SUPF	LY SYST	EM TO SERV	ETHE	GROWING NEEDS
	<u>OF</u>	THE REGION				
ž	-					
딾	_					
Activities & Governance	2 Ch	ck this box 📭 if the organization discontinued its operations or disposed o	f more th	an 25% of its	net a	ssets
ŝ						SP)
20	3 Nu	nber of voting members of the governing body (Part VI, line 1a)			3	20
<u>8</u>	4 Nu	nber of independent voting members of the governing body (Part VI, line 1b)			4	20
H	5 To	al number of individuals employed in calendar year 2013 (Part V, line 2a) .			5	15
2	6 To	al number of volunteers (estimate if necessary)	1900 00		6	
	1	al unrelated business revenue from Part VIII, column (C), line 12			7a	0
		unrelated business taxable income from Form 990-T, line 34			7b	
-				Prior Year		Current Year
	8 (ontributions and grants (Part VIII, line 1h)		4,119,0	000	1,557,825
di di		rogram service revenue (Part VIII, line 2g)	-	12,366,2		12,953,822
Pavenue		nvestment income (Part VIII, column (A), lines 3, 4, and 7d)		18,8	_	4,520
3	500000	ther revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		,	-	0
		otal revenue—add lines 8 through 11 (must equal Part VIII, column (A), line			-	<u>`</u>
		2)		16,504,	74	14,516,167
	13 (rants and similar amounts paid (Part IX, column (A), lines 1-3)				0
	14 E	enefits paid to or for members (Part IX, column (A), line 4)				0
	15	alaries, other compensation, employee benefits (Part IX, column (A), lines				
enses		-10)		1,059,5	93	1,104,473
क	16a F	rofessional fundraising fees (Part IX, column (A), line 11e)			\rightarrow	0
ক্রী	Ьт	otal fundraising expenses (Part IX, column (D), line 25) 🌬				
ш		ther expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		12,838,2	70	13,651,523
	18 T	otal expenses Add lines 13-17 (must equal Part IX, column (A), line 25)		13,897,8	63	14,755,996
	19 R	evenue less expenses Subtract line 18 from line 12		2,606,3	11	-239,829
88			Begin	ning of Curre	nt	End of Year
8 8				Year	_	The same of the sa
S. S.	0.000	otal assets (Part X, line 16)		345,485,6		344,277,121
Net Assets or Fund Balances	1000	otal liabilities (Part X, line 26)	4	49,235,7		48,267,033
10000		et assets or fund balances Subtract line 21 from line 20		296,249,9	17	296,010,088
The second second	(2003)	Signature Block				
my kı	nowledge	is of perjury, I declare that I have examined this return, including accompany and belief, it is true, correct, and complete Declaration of preparer (other th ny knowledge	ying sche an officer	dules and sta) is based on	temer all info	its, and to the best of ormation of which
	11			12015 02 24		
Ci		Signature of officer		2015-03-24 Date		
Sign						
		TROY LARSON EXECUTIVE DIRECTOR Type or print name and title				
			ite [Check f	PTIN	
			15-03-24	self-employed		
Dale						
Paid		Firm's name ► QUAM AND BERGLIN CPA'S	1	Firm's EIN ▶		
Pre	l parer Only	Firm's name ► QUAM AND BERGLIN CPA'S Firm's address ► PO BOX 426		Firm's EIN ▶ Phone no (605)	356-3	374

✓ Yes ☐ No

May the IRS discuss this return with the preparer shown above? (see instructions) $\,$.

Secti	on 501(c)(3) and 501(c)(4) organizations must complete all columns All	other organizat	ions must comp	olete column (A)	
	Check if Schedule O contains a response or note to any line in this	Part IX			
	ot include amounts reported on lines 6b, b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	0			
2	Grants and other assistance to individuals in the United States See Part IV, line 22	0			
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	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			
7	Other salaries and wages	875,333	437,666	437,667	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	0			
9	Other employee benefits	161,827	80,913	80,914	
10	Payroll taxes	67,313	33,656	33,657	
11	Fees for services (non-employees)				
a	Management	0			
b	Legal	0			
C	Accounting	9,392		9,392	
d	Lobbying	174,692	87,346	87,346	
е	Professional fundraising services See Part IV, line 17				
f	Investment management fees	191,574	191,574		
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
12	Advertising and promotion	9,026	4,513	4,513	
13	Office expenses	27,303	13,651	13,652	
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	24,870	12,435	12,435	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	4,722	2,361	2,361	
20	Interest	12,814	6,407	6,407	
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	10,370,939	5,185,470	5,185,469	
23	Insurance	111,616	55,808	55,808	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	WATER TREATMENT SUPPLIES	2,648,719	1,324,359	1,324,360	
b	UTILITIES	27,088	13,544	13,544	
C	REAL ESTATE TAXES	2,653	1,326	1,327	
d	DUES SUBSCRIPTIONS	6,411	3,205	3,206	
e	All other expenses	29,704	14,852	14,852	
25	Total functional expenses. Add lines 1 through 24e	14,755,996	7,469,086	7,286,910	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)				

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

DLN: 93493092006266

Form **990**

Department of the Treasury

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

Open to Public Inspection

Internat	Revenue Servic	► Information about	Form 990 and its instructions is at	www.IRS.go	v/form990	Inspection
A Fo	r the 2014	calendar year, or tax year beginnin	g 10-01-2014 , and ending 09-30-2	015		
B Ch	eck if applica dress change	C Name of omangation			D Employe	r Identification number
┌ Na	me change	Doing business as			_	
┌ Inst	ial return	**************************************			E Telephone	number
Ein	al	A A A A A A A A A A A A A A A A A A A	nail is not delivered to street address) Room	/suite	10.0103037500000000	
- Company	urn/terminate				(605)3	68-2400
1.00	ended return olication pend	TEA SD 57064	ntry, and ZIP or foreign postal code		G Gross reco	eipts \$ 30,273,551
		F Name and address of pri	ncipal officer	H(a) 1	s this a group re	eturn for
		TROY LARSON 46986 MONTY STREET			subordinates?	ΓYes ▼ No
		TEA,SD 57064		но	Are all subordina	tes [Yes [No
					ncluded?	1 1323 151
I Ta	x-exempt sta	tus	(insert no) 4947(a)(1) or 527	I	f "No," attach a	list (see instructions)
) W	ebsite: ▶	HTTP //WWW LCRWS ORG		H(c)	Group exemption	n number ▶
K For	n of organiza	tion 🔽 Corporation 🗆 Trust 🗀 Association	on ☐ Other ▶	L Year	of formation 1990	M State of legal domicile SD
		ımmary				
1	1 Brief	v describe the organization's missi	on or most significant activities			
	TOD	EVELOP AND OPERATE A HIGH	QUALITY THREE STATE WATER SU	IPPLY SYST	TEM TO SERVE	THE GROWING NEEDS
2	OFT	HE REGION				
SIIC SIIC						
eii	-					o per personal person
Activities & Governance	2 Chec	k this box 🔰 if the organization di	scontinued its operations or dispose	d of more th	ian 25% of its n	et assets
×	3 Numb	er of voting members of the govern	ing body (Part VI, line 1a)		1	3 20
8	11000 11 011000000000000000000000000000	early service the received the service of the received of the received of the received of the service of the se	of the governing body (Part VI, line 1			4 20
F	104 1000-000-00		calendar year 2014 (Part V, line 2a)		[5 17
5	1		ecessary)		[6
-			art VIII, column (C), line 12		[7a 0
			rom Form 990-T, line 34			7b
	-				Prior Year	Current Year
	8 Co	ntributions and grants (Part VIII, II	ne 1h)		1,557,82	5 17,691,032
활	10 04000	MMM131000000000000000000000000000000000	ne 2g)		12,953,82	2 12,553,362
Rayenue	10 Inv	estment income (Part VIII, column	n (A), lines 3, 4, and 7d)		4,52	0 29,157
Ċ.	11 Ot	er revenue (Part VIII, column (A),	lines 5, 6d, 8c, 9c, 10c, and 11e)			0
		[44] - 1]	(must equal Part VIII, column (A),	ine	14,516,16	7 30,273,551
		nte and cimilar amounts paid (Part	IX, column (A), lines 1-3)		- 1,7-10,7-1	0
			X, column (A), line 4)			0
			ee benefits (Part IX, column (A), line		1 104 17	3 1,206,939
\$		(0)	tautus kanta taring tata ang i - kanta gapahana kantata ya kantata kanta atau kanta kanta kanta kanta kanta ka Kanta kanta ka		1,104,47	1,200,939
ens	16a Pro	fessional fundraising fees (Part IX,	column (A), line 11e)			0
Expens	b Tota	l fundraising expenses (Part IX, column (D), line 25) ▶ ⁰			
ш	17 Ot	er expenses (Part IX, column (A),	lines 11a-11d, 11f-24e)		13,651,52	3 14,184,114
			st equal Part IX, column (A), line 25		14,755,99	6 15,391,053
	19 Re	enue less expenses Subtract line	18 from line 12		-239,82	9 14,882,498
Net Assets or Fund Balances				Begi	nning of Current Year	End of Year
See See	20 Tol	al assets (Part X, line 16)			344,277,12	1 378,449,637
22	21 Tot	al liabilities (Part X, line 26)			48,267,03	3 67,616,854
N B	22 Ne	assets or fund balances Subtract	line 21 from line 20		296,010,08	8 310,832,783
		gnature Block				
my kr	owledge a	of perjury, I declare that I have exo nd belief, it is true, correct, and con knowledge	amined this return, including accomp nplete Declaration of preparer (other	anying sche than office	edules and state r) is based on all	ments, and to the best of information of which
-	- 11	17777			12017 24 27	
C!		gnature of officer			2016-04-01 Date	
Sign		ROY LARSON EXECUTIVE DIRECTOR				
	110 2	ype or print name and title				-
	1/	Print/Type preparer's name	Preparer's signature	Date	CHECK! II	TIN
Paid	ı	TERRI L POST	TERRI L POST	2016-04-01	self-employed Firm's EIN ▶	
	oarer	Firm's name ► QUAM AND BERGLIN C	rno			
	Only	Firm's address ► PO BOX 426			Phone no (605) 3	56-3374
		ELV DOUNT ON EZAME			I	

✓ Yes ☐ No

LEWIS AND CLARK RURAL WATER SYSTEM, INC.

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

SEPTEMBER 30, 2016 and 2015

QUAM, BERGLIN & POST, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

Changes in Net Position

This section shows the condensed financial comparison of revenues and expenses.

Lewis and Clark Rural Water System, Inc Change in Net Position

Business-Type Activities

		Act	ivitie	S		
	49-20-6	2016		2015		Variance
Operating Revenues			1785		8 397	
Water Sales	\$	6,047,095	\$	5,810,876	\$	236,219
Purchased Water		(51,439)		(60,628)		9,189
Local Capacity Fees		4,331,487		6,459,568		(2,128,081)
Capital Grants & Contributions		13,406,934		17,691,032		(4,284,098)
Other Income		1,077,997		282,918		795,079
Nonoperating Revenue						
Interest Income		218,571	_	(30,646)		249,217
Total Revenues	\$	25,030,645	\$	30,153,120	\$	(5,122,475)
Operating Expenses						
Water Treament Plant Expenses	\$	3,039,868	\$	3,026,747	\$	(13,121)
Payroll Expenses		1,412,871		1,206,939		(205,932)
Professional Services		67,918		113,029		45,111
Meetings		6,055		8,796		2,741
Travel		19,686		19,852		166
Dues and Subscriptions		9,492		7,294		(2,198)
Real Estate Taxes		1,591		2,823		1,232
Lobbying Expenses		115,066		162,195		47,129
Advertising		4,725		611		(4,114)
Office Expenses		54,594		57,447		2,853
Insurance		112,840		124,704		11,864
Depreciation		11,247,425		10,550,708		(696,717)
Interest/Amortization Expense		43,009		30,270		(12,739)
Miscellaneous		40,748		19,010		(21,738)
Total Expenses	\$	16,175,888	\$	15,330,425	\$	(845,463)
Excess (Deficiency)	\$	8,854,757	\$	14,822,695	\$	(5,967,938)
Beginning Net Position	_ (310,832,783		296,010,088		14,822,695
Ending Net Position	\$ 3	319,687,540	\$	310,832,783	\$	8,854,757

CAPITAL ASSET ADMINISTRATION

By the end of September 30, 2016, the Lewis and Clark Rural Water System had invested \$4,930,209 in construction in progress, which is a decrease of \$14,123,517 during the year. The project must be constructed within the requirements of the co-operative agreement with the Department of the Interior Bureau of Reclamation.