

FOR TAX YEAR 2022

GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION

Ledgers Inc
9 S Broadway
Watertown, US
(605)882-0686

Ledgers Inc

9 S Broadway
Watertown, SD 57201

Phone: (605)882-0686 | Fax: (605)882-0739

February 14, 2024

Glacial Lakes and Prairies Tourism Association
PO Box 244
Watertown, SD 57201

Subject: Preparation of 2022 Tax Returns

Glacial Lakes and Prairies Tourism Association:

Thank you for choosing Ledgers Inc to assist with the 2022 taxes for Glacial Lakes and Prairies Tourism Association. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2022 federal and state income tax returns for Glacial Lakes and Prairies Tourism Association. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Glacial Lakes and Prairies Tourism Association, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, canceled checks, etc., in a secure location in case these items are needed later to prove accuracy and completeness of a return. We retain copies of your records and our work papers for your engagement for seven years, after which these documents will be destroyed.

Our engagement to prepare the 2022 tax returns will conclude with the delivery of the completed returns to management (if paper-filing) or with the tax matters partner's signature and our subsequent submittal of the tax return (if e-filing). If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters partner should review all tax-return documents carefully before signing them.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax needs, contact our office at (605)882-0686.

Sincerely,

Lisa Boersma CPA
Ledgers Inc

Accepted By:

Officer

Date

LEDGERS PRIVACY POLICY

We do not disclose any nonpublic personal information about our customers or former customers to anyone, except as instructed to do so by such customers or as required by law. We restrict access to nonpublic personal information to those professionals necessary who need to know that information to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

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Watertown, SD 57201

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February 14, 2024

Glacial Lakes and Prairies Tourism Association
PO Box 244
Watertown, SD 57201

Glacial Lakes and Prairies Tourism Association:

Enclosed is the 2022 federal return for a tax-exempt organization, prepared for Glacial Lakes and Prairies Tourism Association from the information provided. The return will be e-filed with the IRS once we receive a signed Form 8879-TE, IRS e-file Signature Authorization for an Exempt Organization.

The federal return reflects neither a refund nor a balance due.

Thank you for the opportunity to be of service. For further assistance with the organization's tax return needs, contact our office at (605)882-0686.

Sincerely,

Lisa Boersma CPA
Ledgers Inc

Ledgers Inc

9 S Broadway
Watertown, SD 57201

Phone: (605)882-0686 | Fax: (605)882-0739

Customer Name	Customer Information	
Glacial Lakes and Prairies Tourism Association PO Box 244 Watertown, SD 57201	Invoice #:	
	Date:	February 14, 2024
	Phone:	(605)886-7305
	E-mail:	

Your 2022 tax return was prepared by Lisa Boersma CPA.

Description	Fee
Federal And Supplemental Forms	
Form 990	Return of Org Exempt from Income Tax, page 1
Form 990 pg 2	Return of Org Exempt from Income Tax, page 2
Form 990 pg 3	Return of Org Exempt from Income Tax, page 3
Form 990 pg 4	Return of Org Exempt from Income Tax, page 4
Form 990 pg 5	Return of Org Exempt from Income Tax, page 5
Form 990 pg 6	Return of Org Exempt from Income Tax, page 6
Form 990 pg 7	Return of Org Exempt from Income Tax, page 7
Form 990 pg 8	Return of Org Exempt from Income Tax, page 8
Form 990 pg 9	Return of Org Exempt from Income Tax, page 9
Form 990 pg 10	Return of Org Exempt from Income Tax, page 10
Form 990 pg 11	Return of Org Exempt from Income Tax, page 11
Form 990 pg 12	Return of Org Exempt from Income Tax, page 12
Schedule B	Schedule of Contributors, page 1
Schedule B pg 2	Schedule of Contributors, page 2
Schedule D	Supplemental Financial Statement, page 1
Schedule D pg 2	Supplemental Financial Statement, page 2
Schedule D pg 3	Supplemental Financial Statement, page 3
Schedule D pg 4	Supplemental Financial Statement, page 4
Schedule O	Supplemental Information, page 1
Form 4562	Depreciation and Amortization
Form 8868	Application for Extension
Form 8879-TE	E-file Signature Authorization for Tax Exempt
Form 8879-TE	E-file Signature Authorization for Tax Exempt
DEPR - Fed Schedule	Federal Depreciation Schedule
DEPR - Fed Schedule	Federal Depreciation Schedule
DEPR - Next Year	Next Year Depreciation Schedule
Wks Schedule B	Schedule of Contributors Worksheet
Statement Sch D	Schedule D - Part VI, Line 1e
EF Notice	General Information for Electronic Filing

Total Forms	29	Forms Subtotal	0.00
Adjustments			
Fye 9/30/2023 Form 990			725.00
		Subtotal	725.00
		6.2% Sales Tax	44.95

		Total Fee Due	769.95
		Total Balance Due	769.95

Payment due upon receipt. Thank you for your business!

**Acknowledgement and General Information for
Entities That File Returns Electronically**

2022

Name(s) as shown on return

GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION

Employer Identification Number

**** - *** 5332**

Entity address

PO BOX 244

WATERTOWN, SD 57201

Thank you for participating in IRS e-file.

1. 2022 8868-01 income tax return for Federal was filed electronically.
The electronic filing services were provided by Ledgers Inc.
2. 8868-01 income tax return was accepted on 02-03-2024 using a Personal Identification Number (PIN) as an electronic signature. The entity entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN signature.
The submission ID assigned to this return is 460036202403430q413r.

**PLEASE DO NOT SEND A PAPER COPY OF ENTITY'S RETURN TO THE
IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

Client Copy

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION	Taxpayer identification number (TIN) 23-7415332
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 244	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WATERTOWN SD 57201	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

• The books are in the care of ▶ **RHONDA SMITH, PO BOX 244 WATERTOWN SD 57201**

Telephone No. ▶ **605-886-7305** FAX No. ▶ **605-882-0739**

- If the organization does not have an office or place of business in the United States, check this box ▶
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____ . If this is for the whole group, check this box ▶ . If it is for part of the group, check this box ▶ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **08-15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year 20 _____ or
- ▶ tax year beginning **10-01**, 20 **22**, and ending **09-30**, 20 **23**.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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

For calendar year 2022, or fiscal year beginning 10-01, 2022, and ending 09-30, 2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.

2022

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer **GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION** EIN or SSN **23-7415332**

Name and title of officer or person subject to tax **RHONDA SMITH, 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 <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input checked="" type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b <u>0</u>
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

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

PIN: check one box only

I authorize Ledgers Inc to enter my PIN 15332 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax _____ Date 02-03-2024

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.

460036 82601

Do not enter all zeros

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

ERO's signature _____ Date 02-14-2024

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

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

For calendar year 2022, or fiscal year beginning **10-01**, 2022, and ending **09-30**, 2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.

2022

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer **GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION** EIN or SSN **23-7415332**

Name and title of officer or person subject to tax

RHONDA SMITH, 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 <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	1b <u>271,809</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue , if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the

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

PIN: check one box only

I authorize Ledgers Inc to enter my PIN 15332 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax _____ Date 02-03-2024

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.

460036 82601
Do not enter all zeros

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

ERO's signature _____ Date 02-14-2024

**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

2022

Department 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/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 10-01, 2022, and ending 09-30, 2023

B Check if applicable: C Name of organization GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION D Employer identification number 23-7415332 E Telephone number (605)886-7305 G Gross receipts \$ 271,809 F Name and address of principal officer: RHONDA SMITH SAME AS C ABOVE H(a) Is this a group return for subordinates? Yes No H(b) Are all subordinates included? Yes No H(c) Group exemption number L Year of formation: 1963 M State of legal domicile: SD

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission or most significant activities: TO PROMOTE TOURISM IN THE NORTHEAST SOUTH DAKOTA REGION; 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 13; 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 13; 5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 5; 6 Total number of volunteers (estimate if necessary) 6; 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; 8 Contributions and grants (Part VIII, line 1h) 133,605 139,745; 9 Program service revenue (Part VIII, line 2g) 133,393 131,407; 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 16 0; 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 500 657; 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 267,514 271,809; 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) 125,107 129,430; 16a Professional fundraising fees (Part IX, column (A), line 11e) 0; 16b Total fundraising expenses (Part IX, column (D), line 25) 0; 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 149,542 153,643; 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 274,649 283,073; 19 Revenue less expenses. Subtract line 18 from line 12 (7,135) (11,264); 20 Total assets (Part X, line 16) Beginning of Current Year 250,737 End of Year 217,888; 21 Total liabilities (Part X, line 26) 101,524 79,939; 22 Net assets or fund balances. Subtract line 21 from line 20 149,213 137,949

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 RHONDA SMITH Signature of officer Date RHONDA SMITH, EXECUTIVE DIRECTOR Type or print name and title

Paid Preparer Use Only Print/Type preparer's name Lisa Boersma CPA Preparer's signature Date 02-14-2024 Check self-employed if PTIN P01078736 Firm's name Ledgers Inc Firm's EIN Firm's address 9 S Broadway Watertown SD 57201 Phone no. 605-882-0686

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

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 PROMOTE TOURISM IN THE NORTHEAST SOUTH DAKOTA REGION

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 \$ 242,280 including grants of \$ _____) (Revenue \$ _____)

ATTEND AND HOST TRAVEL SHOWS AND DISTRIBUTE STATE AND REGIONAL TOURISM PUBLICATIONS.

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 **242,280**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for items 4, 11, 12, and 14. 'Yes' and 'No' columns contain 'X' marks indicating responses.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding financial reporting, compensation, and organizational structure.

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 []

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096 and backup withholding.

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	5		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the 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, or any 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 in Schedule O. See instructions.

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

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (13), 1b (13), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

RHONDA SMITH (605)886-7305, PO BOX 244, WATERTOWN, SD 57201

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 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 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) RHONDA SMITH EXECUTIVE DIRECTOR	40.00			X			64,555	0	0	
(2) JENNA JANDEL DIRECTOR	1.00	X					0	0	0	
(3) BEVERLY NOYES-HANSON DIRECTOR	1.00	X					0	0	0	
(4) ANJELICA UTHE VICE PRESIDENT	2.00	X					0	0	0	
(5) CALVIN BLOEMENDAAL SD DOT LIAISON	1.00	X					0	0	0	
(6) LAURIE SHELTON DIRECTOR	1.00	X					0	0	0	
(7) VAL RAUSCH DIRECTOR	1.00	X					0	0	0	
(8) ANN LESCH TREASURER	1.00	X					0	0	0	
(9) ALISSA BATTEST DIRECTOR	1.00	X					0	0	0	
(10) CASEY WEISMANTEL DIRECTOR	1.00	X					0	0	0	
(11) LAURA SCHOEN CARBONNEAU PRESIDENT	2.00	X					0	0	0	
(12) MIKE KNUTSON ADVISOR	2.00	X					0	0	0	
(13) JENY KOPLIN DIRECTOR	1.00	X					0	0	0	
(14) LEE GABEL PAST PRESIDENT	2.00	X		X			0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) -----	-----									
(16) -----	-----									
(17) -----	-----									
(18) -----	-----									
(19) -----	-----									
(20) -----	-----									
(21) -----	-----									
(22) -----	-----									
(23) -----	-----									
(24) -----	-----									
(25) -----	-----									
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							64,555	0	0	

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

	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>		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>		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>		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

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	59,745			
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions) . .	1e	80,000			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		139,745			
Program Service Revenue			Business Code				
	2a	ADVERTISING NET OF DISC	511120	125,912	125,912		
	b	TRAVEL SHOW INCOME	519100	5,495	5,495		
	c						
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f		131,407				
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				
			6a				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
			7a				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11a	MISCELLANEOUS INCOME	519100	657	657		
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		657				
12	Total revenue. See instructions		271,809	132,064	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	64,555	51,644	12,911	
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	36,023	28,818	7,205	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .	3,017	2,413	604	
9 Other employee benefits	18,400	14,720	3,680	
10 Payroll taxes	7,435	6,024	1,411	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	10,709		10,709	
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.) . .	5,345	5,345		
12 Advertising and promotion	42,136	42,136		
13 Office expenses	15,902	13,233	2,669	
14 Information technology				
15 Royalties				
16 Occupancy	5,593	4,474	1,119	
17 Travel	11,967	11,967		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	2,015	2,015		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,509	1,509		
23 Insurance	1,929	1,543	386	
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 TOURISM PUBLICATIONS EXPENSE	51,272	51,272		
b TRAVEL SHOWS	4,851	4,851		
c DUES AND SUBSCRIPTIONS	395	316	79	
d MISCELLANEOUS EXPENSES	20		20	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e . .	283,073	242,280	40,793	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)
		Beginning of year		End of year
Assets	1 Cash - non-interest-bearing	241,934	1	88,958
	2 Savings and temporary cash investments		2	125,000
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	5,223	4	2,618
	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	2,071	9	1,312
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 94,501		
	b Less: accumulated depreciation	10b 94,501	1,509	10c
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 Total assets. Add lines 1 through 15 (must equal line 33)		250,737	16	217,888
Liabilities	17 Accounts payable and accrued expenses	1,746	17	858
	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	99,778	25	79,081
	26 Total liabilities. Add lines 17 through 25	101,524	26	79,939
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	149,213	27	137,949
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	149,213	32	137,949
33 Total liabilities and net assets/fund balances	250,737	33	217,888	

Part XI Reconciliation of Net Assets

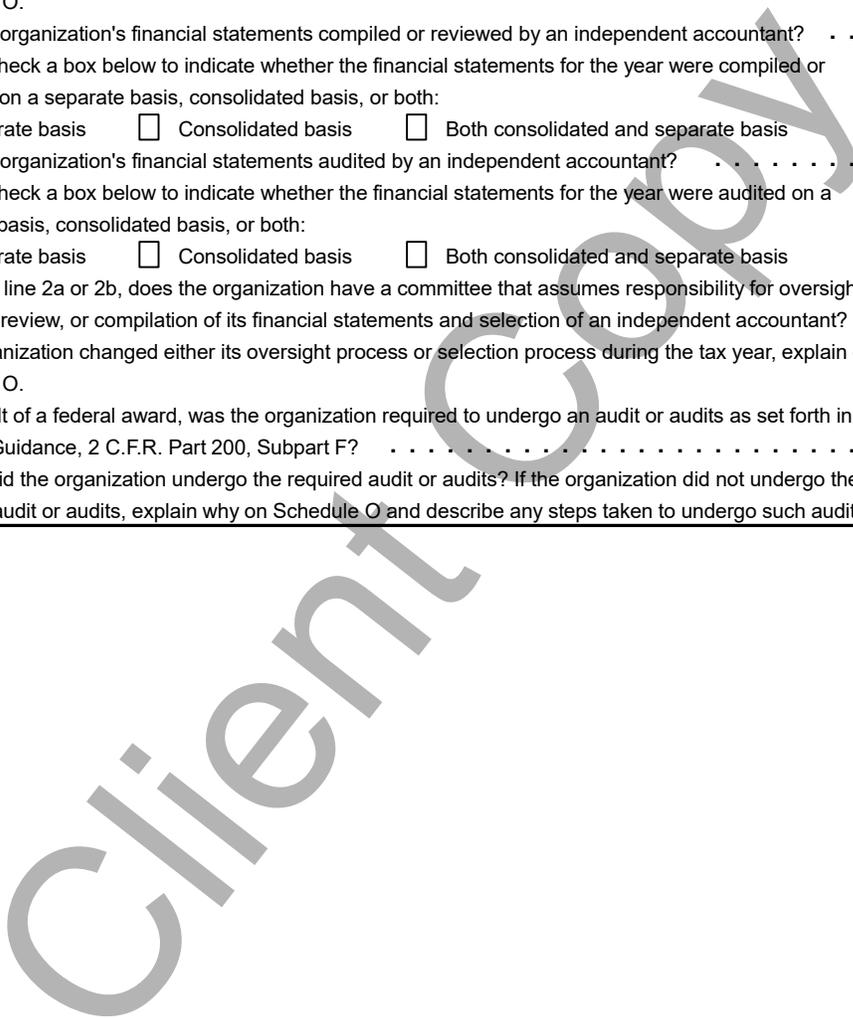
Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	271,809
2	Total expenses (must equal Part IX, column (A), line 25)	2	283,073
3	Revenue less expenses. Subtract line 2 from line 1	3	(11,264)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	149,213
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	137,949

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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		



Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

2022

Table with 2 columns: Name of the organization (GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION) and Employer identification number (23-7415332)

Organization type (check one):

- Filers of: Section: Form 990 or 990-EZ [X] 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

- [X] 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... [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor... [] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor...

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

Name of organization

Employer identification number

GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION

23-7415332

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 <hr/> N/A <hr/>	\$ 80,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
—	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization: GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION; Employer identification number: 23-7415332

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, and questions about donor advisement.

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include purpose of easements, number of easements, and monitoring details.

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

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

Table with 2 columns: Description, Amount. Rows include questions about reporting art and historical treasures.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | 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 on 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:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	

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

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				
e Other STFMD1E		94,501	94,501	

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) PAYROLL LIABILITIES	2,157
(3) CUSTOMER PREPAYMENTS	71,782
(4) ACCRUED VACATION	5,142
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) . .	79,081

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

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

2022

Department of the Treasury
Internal Revenue Service

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

**Open to Public
Inspection**

Name of the organization

Employer identification number

GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION

23-7415332

01. Form 990 governing body review (Part VI, line 11)

THE ACCOUNTANT EMAILS A COPY OF THE FINAL FORM 990 TO THE ORGANIZATION'S EXECUTIVE
DIRECTOR, WHO REVIEWS IT PRIOR TO ITS FILING.

02. Governing documents, etc, available to public (Part VI, line 19)

GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON
REQUEST. THE ORGANIZATION'S FORM 990 IS AVAILABLE TO THE PUBLIC ON IT'S WEBSITE.

Client Copy

Depreciation and Amortization
(Including Information on Listed Property)

Department of the Treasury
Internal Revenue Service

Attach to your tax return.
Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return GLACIAL LAKES AND PRAIRIES TOURS	Business or activity to which this form relates FORM 990 - 1	Identifying number 23-7415332
--	--	---

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

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

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

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	1,509

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

Section A

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

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

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

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

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	1,509
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.

FOR YOUR RECORDS ONLY
Federal Supporting Statements

2022 PG01

Name(s) as shown on return

Tax ID Number

GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION

23-7415332

**FORM 990 - SCHEDULE D - PART VI - LINE 1E
INVESTMENTS - OTHER**

STATEMENT #D1E

<u>DESCRIPTION OF INVESTMENT</u>	<u>COST/BASIS (INVESTMENT)</u>	<u>COST/BASIS (OTHER)</u>	<u>DEPR</u>	<u>BOOK VALUE</u>
VEHICLES	0	30,840	30,840	0
FURNITURE AND FIXTURES	0	63,661	63,661	0
TOTAL	<u>0</u>	<u>94,501</u>	<u>94,501</u>	<u>0</u>

Client Copy

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Do not send to IRS. Retain this form for your records.

2022

Name of organization: **GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION** Employer identification number: **23-7415332**

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	SOUTH DAKOTA DEPT OF TOURISM 711 EAST WELLS AVENUE PIERRE SD 57501	80,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services

2022

PAGE 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION

23-7415332

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	TRAVEL BOOTH	09301989	3,381		100.00			3,381	10		0	3,381		3,381	
2	2- 2 DRAWER FILES	09301989	100		100.00			100	10		0	100		100	
3	DESK	09301992	191		100.00			191	10		0	191		191	
4	ELECTRIC STAPLER	04301993	79		100.00			79	10		0	79		79	
5	COMPUTER DESK	06301993	180		100.00			180	10		0	180		180	
6	COMPUTER	07301993	4,771		100.00			4,771	5		0	4,771		4,771	
7	SIGN	08311993	883		100.00			883	10		0	883		883	
8	CARRYING CASE	05311994	57		100.00			57	10		0	57		57	
9	FAX MACHINE	02281995	1,271		100.00			1,271	10		0	1,271		1,271	
10	BOOTH STOOLS	02281995	258		100.00			258	10		0	258		258	
11	TRAVEL BOOTH PICTURES	04281995	25		100.00			25	10		0	25		25	
12	MOUSE - BERGLUND DATA	12151995	53		100.00			53	5		0	53		53	
13	CAMERA	02011996	194		100.00			194	10		0	194		194	
14	OAK DISPLAY RACKS	09201996	3,500		100.00			3,500	10		0	3,500		3,500	
15	OFFICE FURNITURE-TREN	07011996	19,746		100.00			19,746	10		0	19,746		19,746	
16	TELEPHONE SYSTEM	07151996	450		100.00			450	10		0	450		450	
17	OFFICE FURNISHINGS -	07301996	294		100.00			294	10		0	294		294	
18	PICTURES - OFFICE	11081996	485		100.00			485	10		0	485		485	
19	FRAMES AND PLAQUES-OF	03311997	1,021		100.00			1,021	10		0	1,021		1,021	
20	FRAMES AND PLAQUES	10311997	710		100.00			710	10		0	710		710	
21	WORKSTATION-OFFICE FU	06091998	382		100.00			382	10		0	382		382	
22	FRAMES	07231998	937		100.00			937	10		0	937		937	
23	TRENDWAY FURNITURE	02151999	2,347		100.00			2,347	10		0	2,347		2,347	
24	FAX MACHINE	03312003	420		100.00			420	5		0	420		420	
25	TRAVEL SHOW BOOTH	10312003	9,640		100.00			9,640	10		0	9,640		9,640	
26	CABINET- ROSIES OFFIC	12292003	659		100.00			659	10		0	659		659	
27	OFFICE CHAIR	11192004	199		100.00			199	10		0	199		199	
28	2 HP COMPUTERS	06282006	3,933		100.00			3,933	5		0	3,933		3,933	
29	LAPTOP	05312007	1,549		100.00			1,549	5		0	1,549		1,549	
30	COMPUTER	10152007	1,506		100.00			1,506	5		0	1,506		1,506	

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services

2022

PAGE 2

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Name(s) as shown on return

Social security number/EIN

GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION

23-7415332

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
31	COMPUTERS	09192013	2,756		100.00			2,756	5		0	2,756		2,756	
32	LAPTOP	09302014	1,685		100.00			1,685	5		0	1,685		1,685	
33	2017 FORD EXPLORER	11142017	30,840		100.00			30,840	5	SL HY	20	29,330	1,509	30,839	1,509
Totals			94,502					94,502				92,992	1,509	94,501	1,509

Client Copy

Land Amount
Net Depreciable Cost

94,502

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

1,509

ST ADJ:

Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2022

Name(s) as shown on return

Tax ID Number

GLACIAL LAKES AND PRAIRIES TOURISM ASSOCIATION

23-7415332

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	TRAVEL BOOTH	09-30-1989	3,381	SL	10	
PRG	1	2- 2 DRAWER FILES	09-30-1989	100	SL	10	
PRG	1	DESK	09-30-1992	191	SL	10	
PRG	1	ELECTRIC STAPLER	04-30-1993	79	SL	10	
PRG	1	COMPUTER DESK	06-30-1993	180	SL	10	
PRG	1	COMPUTER	07-30-1993	4,771	SL	5	
PRG	1	SIGN	08-31-1993	883	SL	10	
PRG	1	CARRYING CASE	05-31-1994	57	SL	10	
PRG	1	FAX MACHINE	02-28-1995	1,271	SL	10	
PRG	1	BOOTH STOOLS	02-28-1995	258	SL	10	
PRG	1	TRAVEL BOOTH PICTURES	04-28-1995	25	SL	10	
PRG	1	MOUSE - BERGLUND DATA	12-15-1995	53	SL	5	
PRG	1	CAMERA	02-01-1996	194	SL	10	
PRG	1	OAK DISPLAY RACKS	09-20-1996	3,500	SL	10	
PRG	1	OFFICE FURNITURE-TRENDWA	07-01-1996	19,746	SL	10	
PRG	1	TELEPHONE SYSTEM	07-15-1996	450	SL	10	
PRG	1	OFFICE FURNISHINGS - SIG	07-30-1996	294	SL	10	
PRG	1	PICTURES - OFFICE	11-08-1996	485	SL	10	
PRG	1	FRAMES AND PLAQUES-OFFIC	03-31-1997	1,021	SL	10	
PRG	1	FRAMES AND PLAQUES	10-31-1997	710	SL	10	
PRG	1	WORKSTATION-OFFICE FURNI	06-09-1998	382	SL	10	
PRG	1	FRAMES	07-23-1998	937	SL	10	
PRG	1	TRENDWAY FURNITURE	02-15-1999	2,347	SL	10	
PRG	1	FAX MACHINE	03-31-2003	420	SL	5	
PRG	1	TRAVEL SHOW BOOTH	10-31-2003	9,640	SL	10	
PRG	1	CABINET- ROSIES OFFICE	12-29-2003	659	SL	10	
PRG	1	OFFICE CHAIR	11-19-2004	199	SL	10	
PRG	1	2 HP COMPUTERS	06-28-2006	3,933	SL	5	
PRG	1	LAPTOP	05-31-2007	1,549	SL	5	
PRG	1	COMPUTER	10-15-2007	1,506	SL	5	
PRG	1	COMPUTERS	09-19-2013	2,756	SL	5	
PRG	1	LAPTOP	09-30-2014	1,685	SL	5	
PRG	1	2017 FORD EXPLORER	11-14-2017	30,840	SL	5	