

Form **8868**

(Rev. January 2024)

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

OMB No. 1545-0047

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 up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits. 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 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. Part I - Identification Name of exempt organization, employer, or other filer, see instructions. Taxpayer identification number (TIN) Type or **Print** BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE 46-0399482 File by the Number, street, and room or suite no. If a P.O. box, see instructions. due date for filina vour 100 S SPRING AVE, 280 return. See instructions. City, town or post office, state, and ZIP code. For a foreign address, see instructions. SIOUX FALLS, SD 57104 Enter the Return Code for the return that this application is for (file a separate application for each return) 01 Application Is For Return | Application Is For Return Code Code Form 990 or Form 990-EZ 01 Form 4720 (other than individual) 09 Form 4720 (individual) 03 Form 5227 10 Form 990-PF 04 Form 6069 11 Form 990-T (sec. 401(a) or 408(a) trust) 12 05 Form 8870 Form 990-T (trust other than above) 06 Form 5330 (individual) 13 07 Form 5330 (other than individual) 14 Form 990-T (corporation) Form 1041-A 80 After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330. • If this application is for an extension of time to file Form 5330, you must enter the following information. Plan Name Plan Number Plan Year Ending (MM/DD/YYYY) Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions) The books are in the care of SCOTT HUPKE 100 S SPRING AVE, 280 - SIOUX FALLS, SD 57104 Telephone No. 605-306-5098 Fax No. 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 . 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. I request an automatic 6-month extension of time until NOVEMBER 15 , 20 24 , to file the exempt organization return for the organization named above. The extension is for the organization's return for: X calendar year 20 23 or tax year beginning ______, 20 ____, and ending ___ 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. За 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. 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.

PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

Department of the Treasury

A For the 2023 calendar year, or tax year beginning and ending Check if applicable: C Name of organization D Employer identification number Address change BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE Name change 46-0399482 Initial return Number and street (or P.O. box if mail is not delivered to street address) Room/suite E Telephone number Final return/ termin-ated 605-338-8061 100 S SPRING AVE 280 9,132,380. City or town, state or province, country, and ZIP or foreign postal code G Gross receipts \$ Amended return SIOUX FALLS, SD 57104 H(a) Is this a group return Applica-tion pending F Name and address of principal officer: STACY JONES for subordinates? Yes X No SAME AS C ABOVE __ Yes 「 **H(b)** Are all subordinates included? Tax-exempt status: X 501(c)(3) 501(c) (4947(a)(1) or 527 (insert no.) If "No," attach a list. See instructions WWW.BGCSIOUXEMPIRE.ORG H(c) Group exemption number K Form of organization: X Corporation Trust Association Other L Year of formation: 1987 M State of legal domicile: SD Part I Summary Briefly describe the organization's mission or most significant activities: TO NURTURE EDUCATE AND ENRICH **Activities & Governance** CHILDREN AND YOUTH FOR LIFE-LONG SUCCESS. 2 if the organization discontinued its operations or disposed of more than 25% of its net assets. 20 3 Number of voting members of the governing body (Part VI, line 1a) 20 Number of independent voting members of the governing body (Part VI, line 1b) 4 393 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 Total number of volunteers (estimate if necessary) 6 7 a Total unrelated business revenue from Part VIII, column (C), line 12 **b** Net unrelated business taxable income from Form 990-T, Part I, line 11 0. 7h **Prior Year Current Year** 3,508,178. 2,240,889. Contributions and grants (Part VIII, line 1h) 8 5,429,934. 6,704,000. Program service revenue (Part VIII, line 2g) 5,260. 67,447.Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 53,716. 36,177. Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 8,997,088. 9,048,513. Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 0. 0. 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) 5,951,126. 6,648,795. Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 16a Professional fundraising fees (Part IX, column (A), line 11e) **b** Total fundraising expenses (Part IX, column (D), line 25) 2,011,146. 2,265,880. 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 7,962,272. 8,914,675. 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 1,034,816. 133,838. Revenue less expenses. Subtract line 18 from line 12 **Beginning of Current Year End of Year** 5 11,237,510. 11,237,362 Total assets (Part X, line 16) 6,661,802. 6,507,038 21 Total liabilities (Part X, line 26) 三年 575,708. 4,730,324 Net assets or fund balances. Subtract line 21 from line 20 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. Signature of officer Date Sign STACY JONES, Here Type or print name and title Date PTIN Print/Type preparer's name Preparer's signature 08/23/24 P00851848 LAURIE HANSON, CPA LAURIE HANSON, CPA Paid self-employed Firm's name EIDE BAILLY LLP Firm's EIN 45-0250958 Preparer STE. 400 Firm's address 345 N. REID PL., Use Only Phone no. 605-339-1999 SIOUX FALLS, SD 57103-7034

No

X Yes

May the IRS discuss this return with the preparer shown above? See instructions

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	Check if Schedule O contains a response or note to any line in this Part III	X
1	Briefly describe the organization's mission:	<u></u>
	TO NURTURE, EDUCATE AND ENRICH CHILDREN AND YOUTH FOR LIFE-LONG	
	SUCCESS.	
2	Did the organization undertake any significant program services during the year which were not listed on the	_
2		No
	prior Form 990 or 990-EZ? If "Yes," describe these new services on Schedule O.	10
3	Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes X	Nο
•	If "Yes," describe these changes on Schedule O.	•0
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 \$ 6,826,202 • including grants of \$) (Revenue \$ 6,709,246	•)
	THE BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE HAS SERVED LOCAL YOUTH SINCE	— ′
	THE 1950S, CONTINUOUSLY FOCUSING ON THE NEEDS OF THOSE IN OUR CARE.	
	WITH WHAT BEGAN AS A TRADITIONAL DROP-IN CLUB IN SIOUX FALLS, WE	
	TRANSFORMED INTO A UNIQUE ENTITY AFTER ADDING ROBUST EARLY CHILDHOOD	
	AND OUT-OF-SCHOOL TIME CARE. THE BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE	
	NOW SERVES CHILDREN FROM 4 WEEKS OF AGE TO 18 THROUGHOUT BRANDON,	
	HARRISBURG, AND SIOUX FALLS. IN 2023 WE SERVED NEARLY 2,400 CHILDREN	
	THROUGH TWO EARLY LEARNING ACADEMY SITES, THIRTEEN K-5 ENRICHMENT	
	SITES, AND ONE MIDDLE AND HIGH SCHOOL PROGRAM. ALL OUR PROGRAMS FEATURE	
	CURRICULUM AND PROGRAMMING FOCUSED AROUND FIVE CORE AREAS: 1) CHARACTER	
	AND LEADERSHIP; 2) CAREER AND EDUCATION; 3) HEALTH AND LIFE SKILLS; 4)	
	THE ARTS; 5) SPORTS, FITNESS, AND RECREATION.	
4b	(Code:) (Expenses \$)
		
4-		
4c	(Code:) (Expenses \$	_ '
		_
4d	Other program services (Describe on Schedule O.)	
	(Expenses \$ including grants of \$) (Revenue \$)	
4e	Total program service expenses 6,826,202.	

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			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?			
	If "Yes," complete Schedule A	1	Х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	Х	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for			
	public office? If "Yes," complete Schedule C, Part I	3		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect			
	during the tax year? If "Yes," complete Schedule C, Part II	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or			
	similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III	5		<u> </u>
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to			
	provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,			
	the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II	7		<u> </u>
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete			
	Schedule D, Part III	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for			
	amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services?			
	If "Yes," complete Schedule D, Part IV	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments			
	or in quasi-endowments? If "Yes," complete Schedule D, Part V	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X,			
	as applicable.			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D,			
	Part VI	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total			l
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		X
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total			l
	assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in			
	Part X, line 16? If "Yes," complete Schedule D, Part IX	11d	X	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete		37	
	Schedule D, Parts XI and XII	12a	Х	
b	Was the organization included in consolidated, independent audited financial statements for the tax year?			
	If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business,			
	investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000			_v
45	or more? If "Yes," complete Schedule F, Parts I and IV Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any	14b		X
15		4-		v
10	foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to	4.		v
47	or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX,	4-7		x
10	column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions	17		├^
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines	40	Y	
40	1c and 8a? If "Yes," complete Schedule G, Part II	18	X	
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes,"	4.		v
20-	complete Schedule G, Part III	19		X
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		├^
b od	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			v
	domestic government on Part IX, column (A), line 1? If "Yes." complete Schedule I, Parts I and II	21	l	X

Page 4 Part IV Checklist of Required Schedules (continued) Yes No Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III Х 22 23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes." complete X 23 Schedule J 24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Х 24a Schedule K. If "No," go to line 25a b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? 24b Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? 24c d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? 24d 25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I 25a Х b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Х 25b 26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% Х 26 controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III Х 27 28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions): A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If Х "Yes," complete Schedule L, Part IV 28a Х **b** A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV 28b A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If 28c "Yes," complete Schedule L, Part IV Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M 29 29 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M 30 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I Х 31 31 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes." complete 32 Х Schedule N, Part II Did the organization own 100% of an entity disregarded as separate from the organization under Regulations Х sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I 33 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and 34 35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? 35a b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 35b Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? Х If "Yes," complete Schedule R, Part V, line 2 36 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI Х 37 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Х Note: All Form 990 filers are required to complete Schedule O 38 Statements Regarding Other IRS Filings and Tax Compliance Check if Schedule O contains a response or note to any line in this Part V Yes No 1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 1 Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming

(gambling) winnings to prize winners?

BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE
Statements Regarding Other IRS Filings and Tax Compliance (continued) Form 990 (2023) Part V

			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			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
За	Did the organization have unrelated business gross income of \$1,000 or more during the year?	За		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a			
	financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country			
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
С	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).			
	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
	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required	_		,,
	to file Form 8282?	7c		X
	If "Yes," indicate the number of Forms 8282 filed during the year	_		
_	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		
†	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
н 8	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
0	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.	Ů		
а	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:	0.0		
а	Initiation fees and capital contributions included on Part VIII, line 12			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b			
11	Section 501(c)(12) organizations. Enter:			
а	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.)			
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			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?	13a		
	Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the			
	organization is licensed to issue qualified health plans			
	Enter the amount of reserves on hand			
	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or			\ . ,
	excess parachute payment(s) during the year?	15		X
	If "Yes," see the instructions and file Form 4720, Schedule N.			v
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16		X
4-	If "Yes," complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities			
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes." complete Form 6069.	17		
	II 165. COMDICTE FUTII 0009.			

Page 6 Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response

	to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.			
	Check if Schedule O contains a response or note to any line in this Part VI			X
Sec	tion A. Governing Body and Management			
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year			
	If there are material differences in voting rights among members of the governing body, or if the governing			
	body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b	Enter the number of voting members included on line 1a, above, who are independent 20			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other			
_	officer, director, trustee, or key employee?	2	Х	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision			
•	of officers, directors, trustees, or key employees to a management company or other person?	3		х
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6	Did the appropriation have recorded as a stable library	6		X
7a	Did the organization have members or stockholders, or other persons who had the power to elect or appoint one or	ا ا		
1 a	more members of the governing body?	7a		x
h	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or	- ra		
b	and the self-self-self-self-self-self-self-self-	7b		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	75		
		8a	Х	
_	The governing body? Each committee with authority to act on behalf of the governing body?	8b	X	
ь 9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the	OD	21	
9		9		x
Sec	organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		21
000	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)		Yes	No
100	Did the examination have local chapters, branches, or effiliates?	10a	163	X
	Did the organization have local chapters, branches, or affiliates?	IUa		125
D	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates,	10b		
110	and branches to ensure their operations are consistent with the organization's exempt purposes? Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Х	
l la b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.	па	21	
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Х	
_	, g	12b	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	120	- 25	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe	12c	Х	
40	on Schedule O how this was done	13	X	
13	Did the organization have a written whistleblower policy?	14	- 25	Х
14	Did the organization have a written document retention and destruction policy? Did the process for determining compensation of the following persons include a review and approval by independent	1-4		
15				
_	persons, comparability data, and contemporaneous substantiation of the deliberation and decision?	15a	Х	
	The organization's CEO, Executive Director, or top management official Other officers or key employees of the organization		21	х
D		15b		25
16-	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.			
10a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a	160		х
	taxable entity during the year? If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation	16a		
D				
	in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's	46h		
Sac	exempt status with respect to such arrangements? tion C. Disclosure	16b		
17 10	List the states with which a copy of this Form 990 is required to be filed NONE Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)).	only)	availal	hlo.
18		orny)	avalidi	OI C
	for public inspection. Indicate how you made these available. Check all that apply. X Own website Another's website X Upon request Other (explain on Schedule O)			
40		l fine-	nio!	
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and	ıınano	ıldl	
00	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 SCOTT HUPKE - 605-306-5098			
	100 S SPRING AVE, 280, SIOUX FALLS, SD 57104			

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.

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

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

(A)	(B)	I	(C)				Said	(D)	(E)	(F)
Name and title	Average	(do		Pos	ition) than c	one	Reportable	Reportable	Estimated
	hours per	box	, unles	ss per	son is	s both	an	compensation	compensation	amount of
	week (list any							from the	from related organizations	other compensation
	hours for	direc.				pe		organization	(W-2/1099-MISC/	from the
	related	tee or	ustee			ensati		(W-2/1099-MISC/	1099-NEC)	organization
	organizations	al trus	onal tr		loyee	comp		1099-NEC)		and related
	below line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			organizations
(1) STACY JONES	40.00	=	=	0	<u>×</u>	Ξe	F			
CEO				Х				122,531.	0.	3,537.
(2) SCOTT HUPKE	40.00									
CFO				Х				104,251.	0.	3,108.
(3) KASSIDI SMITH	40.00									
CHIEF OPPERATING OFFICER						Х		102,593.	0.	3,059.
(4) HEATHER POWELL	40.00									
CHIEF EXPERIENCE OFFICER						X		101,909.	0.	3,900.
(5) SANDY SOYLAND	1.00									
PAST BOARD CHAIR/SECRETARY		Х		Х				0.	0.	0.
(6) LOREN BOYENS	1.00									
BOARD CHAIR		Х		Х				0.	0.	0.
(7) MEGHANN JOYCE	1.00							_		
BOARD VICE CHAIR		Х		Х				0.	0.	0.
(8) TOM SHIELDS	1.00									
BOARD MEMBER/TREASURER	1 00	Х		Х				0.	0.	0.
(9) ZACH OCHOGA	1.00									•
BOARD MEMBER	1 00	Х						0.	0.	0.
(10) JOE KIPPLEY	1.00								_	•
BOARD MEMBER	1 00	Х						0.	0.	0.
(11) TRAVIS PETERMANN	1.00								0	0
BOARD MEMBER	1 00	Х						0.	0.	0.
(12) MIKE MAY	1.00	37						0.	0.	0
BOARD MEMBER	1.00	Х						0.	0.	0.
(13) JORDAN ANDERSON BOARD MEMBER	1.00	Х						0.	0.	0
(14) AARON EICH	1.00	Λ						0.	0.	0.
BOARD MEMBER	1.00	Х						0.	0.	0.
(15) PAT CHEDESTER	1.00	Λ						0.	0.	0.
BOARD MEMBER	1.00	Х						0.	0.	0.
(16) DAVE LONG	1.00	-22						0.	J •	<u> </u>
BOARD MEMBER	1.00	Х						0.	0.	0.
(17) JENNIFER OLSON	1.00									•
BOARD MEMBER (BEG 02/23)	1.00	х						0.	0.	0.
	l						Ь		~	000

Form **990** (2023)

Part VII Section A. Officers, Directors, Trus	(B)	эюу	ees,	and (C		gnes	it C					(C)	
(A)	Average			Posi	•	1		(D)	(E)			(F)	
Name and title	hours per		not c	heck r	more	than (Reportable compensation	Reportable compensation			timate nount	
	week			nd a di				from	from related			other	01
	(list any	director						the	organizations			pensa	tion
	hours for	r dire				ted		organization	(W-2/1099-MISC	;/	fr	om the	е
	related	stee c	ruste			ensa		(W-2/1099-MISC/	1099-NEC)			anizati	
	organizations below	ıal tru	onal t		oloyee	Highest compensated employee		1099-NEC)				d relate	
	line)	Individual trustee or	Institutional trustee	Officer	Key employee	ighest	ormer				orga	anizatio	ons
(18) BRAD HAZELRIGG	1.00	=	=	0	¥	王也							
BOARD MEMBER		Х						0.		0.			0.
(19) AARON TRIBBLE	1.00												
BOARD MEMBER	1 00	Х						0.		0.			0.
(20) KJERSTIN BLOTSKE	1.00	3,								,			0
BOARD MEMBER (21) MICHAEL WETRICH	1.00	Х						0.		0.			0.
BOARD MEMBER	1.00	Х						0.		٥.			0.
(22) JONI EKSTRUM	1.00	25								•			••
BOARD MEMBER		х						0.		٥.			0.
(23) ANNDREA ANDERSON	1.00												
BOARD MEMBER		Х						0.		0.			0.
(24) ANDREA PINS	1.00	.,											^
BOARD MEMBER		Х						0.		0.			0.
		1											
1b Subtotal								431,284.		0.	13,604.		
c Total from continuation sheets to Part VI								0.		0.	13,604.		0.
d Total (add lines 1b and 1c)								431,284.		0.		3,60	04.
2 Total number of individuals (including but r compensation from the organization	iot ilmitea to th	ose	liste	a ab	ove	e) wn	o re	eceived more than \$100,0	ло от герогларіе				4
compensation from the organization												Yes	No
3 Did the organization list any former officer	, director, trust	ee, k	кеу е	empl	oye	e, or	hig	hest compensated emplo	oyee on				
line 1a? If "Yes," complete Schedule J for s	uch individual										3		X
4 For any individual listed on line 1a, is the su													
and related organizations greater than \$15											4		X
5 Did any person listed on line 1a receive or a	•				•			· ·	ual for services		_		Х
rendered to the organization? If "Yes," con Section B. Independent Contractors	<u>nplete Schedul</u>	e J f	or st	ıch r	oers	on .			<u></u>		5		Λ
Complete this table for your five highest co	mpensated inc	lepe	nder	nt cc	ontra	acto	rs th	nat received more than \$	100,000 of compe	nsat	tion fro	m	
the organization. Report compensation for													
(A)								(B)		_	(0		
Name and business	address	NO	ONE	<u> </u>			_	Description of se	ervices		ompe	nsatio	n
2 Total number of independent contractors (i	ncluding but n	ot lir	nited	to t	thos	se lis	ted	above) who received mo	re than				

		Check if Schedule O	ontains a	response o	or note to any lin	e in this Part VIII			
						(A)	(B)	(C)	(D)
						Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under
							lanotion revenue	business revenue	sections 512 - 514
ည တ	1 a	Federated campaigns		1a	635,333.				
an				1b	•				
يَ ظ		Fundraising events		1c	105,439.				
fts, r A		Related organizations		1d					
nia G		Government grants (contri			989,513.				
Sir		All other contributions, gifts,			, , , , , ,				
uti Je	•	similar amounts not included			510,604.				
ĢĒ	g			1g \$	320,0021				
Contributions, Gifts, Grants and Other Similar Amounts	_	Total. Add lines 1a-1f	illes la-li	IgηΨ		2,240,889.			
0 10		Total: Add lines 1a-11			Business Code	2,210,0031			
	2 a CHILDCARE				6,704,000.	6 704 000.			
/ice					024410	0,704,000	0,704,000		
er, ue	b								
m S	C								
gra Re	d								
Program Service Revenue	e	A II - H							
_	T	All other program service				6,704,000.			
\rightarrow	<u>g</u>	Total. Add lines 2a-2f				0,704,000.			
	3	Investment income (includ	-			64,447.			64,447.
						04,447.			04,447.
	4	Income from investment o			roceeds				
	5	Royalties		i) Real	(ii) Darsonal				
	_			•	(ii) Personal				
	6 a	Gross rents		,800.					
	b	Less: rental expenses	6b	0.					
	С	Rental income or (loss)		,800.		25 000			25 000
		Net rental income or (loss)			(*) OH	25,800.			25,800.
	7 a	Gross amount from sales of		ecurities	(ii) Other				
		assets other than inventory	7a		3,000.				
_	b	Less: cost or other basis			•				
Jue		and sales expenses			0.				
Revenue		Gain or (loss)	7c		3,000.	2 000			2 000
ı,		Net gain or (loss)				3,000.			3,000.
ther		Gross income from fundraisin							
ō		including \$105		I					
		contributions reported on	•		CD 101				
		Part IV, line 18							
		Less: direct expenses			59,085.	0.106			0 106
		Net income or (loss) from t				8,106.			8,106.
	9 a	Gross income from gaming			01 007				
		Part IV, line 19							
		Less: direct expenses			24,782.	0.075			0.075
		Net income or (loss) from				-2,975.			-2,975.
	10 a	Gross sales of inventory, le							
		and allowances							
		Less: cost of goods sold							
\rightarrow	С	Net income or (loss) from s	sales of in	ventory					
<u></u>					Business Code				
Miscellaneous Revenue	11 a								
lane	b								
cel Sev	С				00000				
Mis		All other revenue			900099	5,246.	5,246.		
\perp	е	Total. Add lines 11a-11d				5,246.	6 500 015		00 000
	12	Total revenue. See instructio	ns			9,048,513.	р,709,246.	0.	98,378.

Section 501(c)(3) and 501(c)(4)	organizations must comple	ete all columns. All other or	ganizations must com	plete column (A).

36011	on 501(c)(3) and 501(c)(4) organizations must comp Check if Schedule O contains a respon:				
	not include amounts reported on lines 6b,	(A) Total expenses	(B)	(C)	(D) Fundraising
	8b, 9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses
1	Grants and other assistance to domestic organizations		СХРОПОСО	general expenses	схреносо
	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	233,933.		233,933.	
6	Compensation not included above to disqualified				
	persons (as defined under section 4958(f)(1)) and				
	persons described in section 4958(c)(3)(B)	57,557.	57,557.		
7	Other salaries and wages	57,557. 5,495,745.	57,557. 4,242,213.	987,710.	265,822.
8	Pension plan accruals and contributions (include				
	section 401(k) and 403(b) employer contributions)	33,873.	30,792.	2,133.	948. 8,783.
9	Other employee benefits	374,686.	30,792. 285,118.	2,133. 80,785.	8,783.
10	Payroll taxes	453,001.	344,250.	98,147.	10,604.
11	Fees for services (nonemployees):				
а	Management				
b	Legal	12,009.		12,009.	
С	Accounting	61,211.		61,211.	
	Lobbying				
	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 Sch O.)	65,478.	57,974.	7,504.	
12	Advertising and promotion	49,137.	14,920.	33,367.	850.
13	Office expenses	67,683.	13,352.	54,331.	
14	Information technology	77,477.	43,709.	33,768.	
15	Royalties				
16	Occupancy	555,970.	497,513.	58,457.	
17	Travel	75,604.	60,679.	14,925.	
18	Payments of travel or entertainment expenses				
	for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	42,424.	10,355.	32,054.	15.
20	Interest	32,161.	29,961.	2,200.	
21	Payments to affiliates	100 014	162 164	05 050	
22	Depreciation, depletion, and amortization	188,214.	163,164.	25,050.	
23	Insurance	137,146.	123,426.	13,720.	
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 0.)	306 600	277 200	7 550	16 760
a	FOOD AND SUPPLIES	396,699.	372,389.	7,550.	16,760.
b	REPAIRS AND MAINTENANCE	175,770.	175,770.	1.61	1 000
С	GRANT USAGE	155,396.	153,935.	461.	1,000.
d	CREDIT CARD PROCESSING	111,579.	111,579.	6 015	10 261
	All other expenses	61,922.	37,546.	6,015.	18,361.
25	Total functional expenses. Add lines 1 through 24e	8,914,675.	6,826,202.	1,765,330.	323,143.
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)				
	Check here if following SOP 98-2 (ASC 958-720)				5 000 (2000)

Form 990 (2023)
Part X Balance Sheet

Pai	<u>t X</u>	Balance Sheet					
		Check if Schedule O contains a response or no	ote to any	line in this Part X			
					(A) Beginning of year		(B) End of year
	1	Cash - non-interest-bearing				1	
	2	Savings and temporary cash investments			2,136,375.	2	2,003,645.
	3	Pledges and grants receivable, net			57,021.	3	292,103.
	4	Accounts receivable, net			27,205.	4	14,889.
	5	Loans and other receivables from any current					
		trustee, key employee, creator or founder, sub	stantial co	ntributor, or 35%			
		controlled entity or family member of any of the	ese persor	ns		5	
	6	Loans and other receivables from other disqua	alified perso	I			
		under section 4958(f)(1)), and persons describe		6			
Ś	7	Notes and loans receivable, net			7		
Assets	8	Inventories for sale or use			8,825.	8	7,178. 30,695.
¥	9				48,015.	9	30,695.
	10a	Land, buildings, and equipment: cost or other					
		basis. Complete Part VI of Schedule D Less: accumulated depreciation	. 10a	2,978,661.			
	b	Less: accumulated depreciation	1,719,122.	10c	1,782,220.		
	11	Investments - publicly traded securities			11		
	12	Investments - other securities. See Part IV, line	0.	12	250,000.		
	13	Investments - program-related. See Part IV, line		13			
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11	7,240,947.	15	6,856,632.		
	16	Total assets. Add lines 1 through 15 (must eq	ual line 33)	11,237,510.	16	11,237,362.
	17	Accounts payable and accrued expenses			404,726.	17	451,247.
	18	Grants payable		18	150 100		
	19	Deferred revenue			8,500.	19	170,620.
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete				21	
S	22	Loans and other payables to any current or for					
Liabilities		trustee, key employee, creator or founder, sub		T I			
<u>ia</u>		controlled entity or family member of any of the	-		684 568	22	600 006
_	23	Secured mortgages and notes payable to unre			674,567.	23	628,206.
	24	Unsecured notes and loans payable to unrelate		Г		24	
	25	Other liabilities (including federal income tax, p					
		parties, and other liabilities not included on line	es 17-24). (Complete Part X	F F74 000		F 256 065
		of Schedule D			5,574,009.		5,256,965.
	26			▼	6,661,802.	26	6,507,038.
ý		Organizations that follow FASB ASC 958, ch	neck here	X			
nce	07	and complete lines 27, 28, 32, and 33.			1 276 997	07	4,387,486.
a <u>la</u>	27	Net assets without donor restrictions			4,276,897.	27	342,838.
d B	28	Net assets with donor restrictions			230,011.	28	342,030.
ڃَ		Organizations that do not follow FASB ASC	958, cnec	k nere			
卢		and complete lines 29 through 33.					
ţ	29	Capital stock or trust principal, or current fund				29	
SSE	30	Paid-in or capital surplus, or land, building, or				30	
Net Assets or Fund Balances	31	Retained earnings, endowment, accumulated i			4,575,708.	31	4,730,324.
ž	32	Total net assets or fund balances			11,237,510.	32	
	33	Total liabilities and net assets/fund balances			11,431,310.	33	11,237,362.

Form **990** (2023)

Pa	rt XI │ Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				X
1	Total revenue (must equal Part VIII, column (A), line 12)	1	9,04		
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,91		
3	Revenue less expenses. Subtract line 2 from line 1	3			38.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,57	5,7	08.
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	2	0,7	78.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32,				
	column (B))	10	4,73	0,3	24.
Pa	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other		_		
	If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule	Ο.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed	on a			
	separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	X	$oxed{oxed}$
	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:				
	X Separate basis Consolidated basis Both consolidated and separate basis				
С	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?		2c	Х	$oxed{oxed}$
	If the organization changed either its oversight process or selection process during the tax year, explain on Sche	edule O.			
За	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?		3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required	ed audit			
	or audits, explain why on Schedule O and describe any steps taken to undergo such audits				<u> </u>
			Form	990	(2023)

SCHEDULE A

(Form 990)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

Employer identification number

		BOYS	& GIRLS C	LUBS OF THE	SIOUX	EMPIF	RE	4	6-0399482	}	
Pa	rt I	Reason for Public (
Γhe	organ	ization is not a private found	ation because it is: (F	For lines 1 through 12,	check only	one box.)					
1		A church, convention of chi	urches, or associatio	n of churches describe	d in sectio	on 170(b)(1	I)(A)(i).				
2	Ш	A school described in secti	ion 170(b)(1)(A)(ii). (Attach Schedule E (For	m 990).)						
3	Ш	A hospital or a cooperative	hospital service orga	anization described in	section 170)(b)(1)(A)(ii	ii).				
4		medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name,									
		city, and state:									
5		An organization operated for		llege or university owne	d or operat	ed by a go	vernmental ur	nit describe	ed in		
		section 170(b)(1)(A)(iv). (C									
6		A federal, state, or local gov	•				• •				
7	X	An organization that norma		ntial part of its support	from a gove	ernmental	unit or from th	ne general į	oublic described in	า	
_		section 170(b)(1)(A)(vi). (C									
8	\mathbb{H}	A community trust describe			•						
9		An agricultural research org				-		-	-		
		or university or a non-land-g	grant college of agrici	ulture (see instructions	. Enter the	name, city	, and state of	tne college	or		
40		university:	Illy reasings (1) mars	than 22 1/20/ of its our	nort from o	ontribution		in food on	d avaaa raaainta fr		
10	ш	An organization that norma activities related to its exem									
		income and unrelated busin		•	` '			• •	•		
		See section 509(a)(2). (Con		(1000 000tion of 1 taxy 1	OTT DUOTIE	occo acqui	rea by the org	jai iizatioi i c	inter durie de, 107	J.	
11		An organization organized a	•	ively to test for public s	afety. See	section 50	09(a)(4).				
12		An organization organized a	•	•	•			rry out the	purposes of one of	or	
		more publicly supported or	•	· · ·	-			-			
		lines 12a through 12d that	describes the type of	f supporting organization	n and com	plete lines	12e, 12f, and	12g.			
а		Type I. A supporting orga	anization operated, si	upervised, or controlled	by its sup	ported org	anization(s), ty	pically by	giving		
		the supported organization	on(s) the power to reg	gularly appoint or elect	a majority o	of the direc	tors or trustee	es of the su	pporting		
		organization. You must o	complete Part IV, Se	ections A and B.							
b		■ Type II. A supporting org.	anization supervised	or controlled in conne	ction with it	s supporte	ed organizatio	n(s), by hav	ring		
		control or management o			same perso	ns that co	ntrol or manaç	ge the supp	ported		
		organization(s). You mus									
С		☐ Type III functionally inte	-					ly integrate	ed with,		
a		its supported organization		·				tad araani	ration(a)		
d		Type III non-functionally that is not functionally int						_	* *		
		requirement (see instructi	•	,	•		•	anattenti	7011033		
е		Check this box if the orga	•					II. Type III			
		functionally integrated, or					<i>,</i> , ,,	, ,,			
f	Ente	er the number of supported o									
g		vide the following information									
	(i) Name of supported	(ii) EIN	(iii) Type of organization (described on lines 1-10		anization listed ing document?	(v) Amount of	•	(vi) Amount of o		
		organization		above (see instructions))	Yes	No	support (see in	istructions)	support (see instru	5110115)	
					+						
					1						
F-4-											

332021 12-21-23

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support							
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not						
	include any "unusual grants.")	1578004.	2885560.	2325995.	3508178.	2240889.	12538626.
2	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
3	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
4	Total. Add lines 1 through 3	1578004.	2885560.	2325995.	3508178.	2240889.	12538626.
5	The portion of total contributions						
	by each person (other than a						
	governmental unit or publicly						
	supported organization) included						
	on line 1 that exceeds 2% of the						
	amount shown on line 11,						
	column (f)						
6	Public support. Subtract line 5 from line 4.						12538626.
Sec	tion B. Total Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7	Amounts from line 4	1578004.	2885560.	2325995.	3508178.	2240889.	12538626 .
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources	23,722.	3,874.	26,201.	34,770.	90,247.	178,814.
9	Net income from unrelated business						
	activities, whether or not the						
	business is regularly carried on			16,244.	21,454.	5,131.	42,829.
10	Other income. Do not include gain						
	or loss from the sale of capital						
	assets (Explain in Part VI.)	15,305.	28,731.	2,600.	3,112.	5,246.	
11	Total support. Add lines 7 through 10						<u> 12815263.</u>
12	Gross receipts from related activities,	etc. (see instruction	ns)			12	
13	First 5 years. If the Form 990 is for the	ne organization's fir	st, second, third, f	ourth, or fifth tax y	ear as a section 50	01(c)(3)	
	organization, check this box and stop						
	tion C. Computation of Publi						
	Public support percentage for 2023 (I					14	97.84 %
	Public support percentage from 2022					15	98.08 %
16a	33 1/3% support test - 2023. If the o						77
_	stop here. The organization qualifies		-				
b	33 1/3% support test - 2022. If the d						
	and stop here. The organization qual						
17a	10% -facts-and-circumstances test	_					
	and if the organization meets the fact					_	
	meets the facts-and-circumstances te	•		,		7 15 4F in	
b	10% -facts-and-circumstances test	_					10% Or
	more, and if the organization meets the				-		
40	organization meets the facts-and-circu			. ,			
18	Private foundation. If the organization	n ala not check a b	oox on line 13, 16a	a, 160, 17a, or 17b	, cneck this box ar	ia see instructions	·

Part III | Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Sec	ction A. Public Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received. (Do not	ļ					
	include any "unusual grants.")						
2	Gross receipts from admissions,						
	merchandise sold or services per-						
	formed, or facilities furnished in any activity that is related to the	ļ					
	organization's tax-exempt purpose						
3	Gross receipts from activities that						
	are not an unrelated trade or bus-						
	iness under section 513						
4	Tax revenues levied for the organ-						
	ization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5						
78	Amounts included on lines 1, 2, and						
	3 received from disqualified persons						
k	Amounts included on lines 2 and 3 received from other than disqualified persons that						
	exceed the greater of \$5,000 or 1% of the						
	amount on line 13 for the year						
	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from line 6.)						
	ction B. Total Support						
	ndar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
	Amounts from line 6 Gross income from interest,						
IUa	dividends, payments received on						
	securities loans, rents, royalties,						
	and income from similar sources Unrelated business taxable income						
	(less section 511 taxes) from businesses						
	acquired ofter June 20, 1075						
,	Add lines 10a and 10b						
	Net income from unrelated business						
	activities not included on line 10b,						
	whether or not the business is regularly carried on						
12	Other income. Do not include gain						
	or loss from the sale of capital						
13	assets (Explain in Part VI.) Total support. (Add lines 9, 10c, 11, and 12.)						
	First 5 years. If the Form 990 is for the	ne organization's fir	rst. second. third. 1	ourth, or fifth tax	vear as a section 5	01(c)(3) organizatio	on.
	check this box and stop here			· · · · · · · · · · · · · · · · · · ·			
Se	ction C. Computation of Publi	c Support Per	centage				
15	Public support percentage for 2023 (I	ine 8, column (f), d	ivided by line 13, o	column (f))		15	%
	Public support percentage from 2022					16	%
Se	ction D. Computation of Inves	tment Income	Percentage				
17	Investment income percentage for 20)23 (line 10c, colur	nn (f), divided by li	ne 13, column (f))		17	%
	Investment income percentage from					18	%
19a	33 1/3% support tests - 2023. If the	organization did n	ot check the box o	on line 14, and line	15 is more than 3	3 1/3%, and line 1	7 is not
	more than 33 1/3%, check this box ar	nd stop here. The	organization qualit	fies as a publicly s	upported organiza	tion	
b	33 1/3% support tests - 2022. If the	organization did n	ot check a box on	line 14 or line 19a	, and line 16 is mo	re than 33 1/3%, a	nd
	line 18 is not more than 33 1/3%, che						
20	Private foundation. If the organization	n did not check a	box on line 14, 19a	a, or 19b, check th	is box and see ins	tructions	

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

1 2 3a	Yes	No
2		
2		
2		
За		
3b		
O.D		
3с		
00		
4a		
a		
46		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9с		
10a		
10b		
		2023

Par	TIV Supporting Organizations (continued)			
	_		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and			
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described on line 11a above?	11b		
С	A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide			
	detail in Part VI.	11c		
Sec	tion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers,			
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported			
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.	1		
2	Did the organization operate for the benefit of any supported organization other than the supported			
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in			
	Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated,			
800	supervised, or controlled the supporting organization.	2		
Sec	tion C. Type II Supporting Organizations			
	Г		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors			
	or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control			
	or management of the supporting organization was vested in the same persons that controlled or managed			
	the supported organization(s).	1		
Sec	tion D. All Type III Supporting Organizations			
	r		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the			
	organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax			
	year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the			
	organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported			
	organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how			
	the organization maintained a close and continuous working relationship with the supported organization(s).	2		
3	By reason of the relationship described on line 2, above, did the organization's supported organizations have a			
	significant voice in the organization's investment policies and in directing the use of the organization's			
	income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's			
	supported organizations played in this regard.	3		
Sec	tion E. Type III Functionally Integrated Supporting Organizations			
1 a	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). The organization satisfied the Activities Test. Complete line 2 below.			
b	The organization is the parent of each of its supported organizations. Complete line 3 below.			
С	The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see inst	truction	s).	
2	Activities Test. Answer lines 2a and 2b below.		Yes	No
а	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of			
	the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify			
	those supported organizations and explain how these activities directly furthered their exempt purposes,			
	how the organization was responsive to those supported organizations, and how the organization determined			
	that these activities constituted substantially all of its activities.	2a		
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement,			
	one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in			
	Part VI the reasons for the organization's position that its supported organization(s) would have engaged in			
	these activities but for the organization's involvement.	2b		
3	Parent of Supported Organizations. Answer lines 3a and 3b below.			
а	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or			
	trustees of each of the supported organizations? If "Yes" or "No" provide details in Part VI.	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each			
	of its supported organizations? If "Yes." describe in Part VI the role played by the organization in this regard.	3b		

Sec	tion C - Distributable Amount		Current Year		
1	Adjusted net income for prior year (from Section A, line 8, column A)	1			
2	Enter 0.85 of line 1.	2			
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3			
4	Enter greater of line 2 or line 3.	4			
5	Income tax imposed in prior year	5			
6	Distributable Amount. Subtract line 5 from line 4, unless subject to				
	emergency temporary reduction (see instructions).	6			
7	7 Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see				

Schedule A (Form 990) 2023

instructions).

Schedule A (Form 990) 2023

c Excess from 2021 d Excess from 2022 e Excess from 2023

Schedule B

(Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

En

BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE

Employer identification number

46 - 0399482

Organization type (check one):							
Filers of	:	Section:					
Form 99	0 or 990-EZ	X 501(c)(3) (enter number) organization					
		4947(a)(1) nonexempt charitable trust not treated as a private foundation					
		527 political organization					
Form 99	0-PF	501(c)(3) exempt private foundation					
		4947(a)(1) nonexempt charitable trust treated as a private foundation					
		501(c)(3) taxable private foundation					
	theck if your organization is covered by the General Rule or a Special Rule . lote: 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						
	· ·	n filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.					
Special	Rules						
X	sections 509(a)(1) a contributor, during	n described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; line 1. Complete Parts I and II.					
	For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.						
	year, contributions is checked, enter h purpose. Don't con	described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box here the total contributions that were received during the year for an exclusively religious, charitable, etc., implete any of the parts unless the General Rule applies to this organization because it received nonexclusively e, etc., contributions totaling \$5,000 or more during the year\$					
answer "	No" on Part IV, line	at isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it must 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 requirements of Schedule B (Form 990).					

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

Schedule B (Form 990) (2023)

BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE

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		\$ 638,894.	Person X Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
2		\$ 635,333.	Person X Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
3		\$	Person X Payroll			
(a)	(b)	(c)	(d)			
No. 4	Name, address, and ZIP + 4	\$ 100,000.	Person X Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
5		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution			
6		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)			

BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE

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		
7_		\$\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
8_		\$	Person X Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
		\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
No.	Name, audiess, and ZIF + 4	\$	Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
			Person Payroll Noncash (Complete Part II for noncash contributions.)		
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution		
			Person Payroll Noncash (Complete Part II for noncash contributions.)		

BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE

Part II	Noncash Property (see instructions). Use duplicate copies of Part II if a	dditional space is needed.	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	

YS 8	GIRLS CLUBS OF THE SIC	OUX EMPIRE		46-0399482			
art III	Exclusively religious, charitable, etc., contribution	ns to organizations described in se	ction 501(c)(7), (8),	or (10) that total more than \$1,000 for the year			
	from any one contributor. Complete columns (a) completing Part III, enter the total of exclusively religious, c	trirough (e) and the following line en	ry. For organizations	s r this info once)			
	Use duplicate copies of Part III if additional s	pace is needed.	to the year. (Effect	this into. office.j			
No.							
No.	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held			
t I							
L							
		(e) Transfer of gi	t				
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee				
Ī							
	-		-				
							
No			T T				
No. om	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held			
art I	(5) 1 4. 6000 0. 9	(0) 000 01 g		(a) Beschiption of new girt is note			
	(e) Transfer of gift						
	(a) Transition of Site						
	Transferee's name, address, ar	Relationship of transferor to transferee					
F	Transfer de d'Harrie, d'adresse, di		HOIGHONON				
No							
No. om	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held			
art I							
		-					
L							
	(e) Transfer of gift						
	Transferee's name, address, ar	nd ZIP + 4	Relationship of transferor to transferee				
Γ				•			
No.							
No. om art I	(b) Purpose of gift	(c) Use of gift		(d) Description of how gift is held			
art I							
			— I —				
		-					
-		(e) Transfer of gi	 t				
	Transferee's name, address, ar			ip of transferor to transferee			
-	iransieree s name, auufess, ar	IU L II' T T	neiauoiisii	เหาะ เกิดเลาเลาเลา เกิดเลาเลาเลา			
	-						

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

Inspection

Name of the organization

BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE

Part L Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Employer identification number 46-0399482

	organization answered "Yes" on Form 990, Part IV, lin	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		
5	Did the organization inform all donors and donor advisors in v		sed funds
	are the organization's property, subject to the organization's	exclusive legal control?	Yes No
6	Did the organization inform all grantees, donors, and donor a	dvisors in writing that grant funds can be	e used only
	for charitable purposes and not for the benefit of the donor o	r donor advisor, or for any other purpose	conferring
	impermissible private benefit?		Yes No
Pa		ganization answered "Yes" on Form 990,	Part IV, line 7.
1	Purpose(s) of conservation easements held by the organization	on (check all that apply).	
	Preservation of land for public use (for example, recrea	tion or education) Preservation o	of a historically important land area
	Protection of natural habitat	Preservation o	of a certified historic structure
	Preservation of open space		
2	Complete lines 2a through 2d if the organization held a qualif	ied conservation contribution in the form	
	day of the tax year.		Held at the End of the Tax Year
а	Total number of conservation easements		2a
b	Total acreage restricted by conservation easements		2b
С	Number of conservation easements on a certified historic stru	ucture included on line 2a	2c
d	Number of conservation easements included on line 2c acqu	ired after July 25, 2006, and not	
	on a historic structure listed in the National Register		2d
3	Number of conservation easements modified, transferred, rel-	eased, extinguished, or terminated by the	e organization during the tax
	year		
4	Number of states where property subject to conservation eas	sement is located	
5	Does the organization have a written policy regarding the per	iodic monitoring, inspection, handling of	
	violations, and enforcement of the conservation easements it	holds?	Yes No
6	Staff and volunteer hours devoted to monitoring, inspecting,	handling of violations, and enforcing con	servation easements during the year
7	Amount of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conserva	ation easements during the year
8	Does each conservation easement reported on line 2d above	satisfy the requirements of section 170(h	n)(4)(B)(i)
	•	, i	
9	In Part XIII, describe how the organization reports conservation	on easements in its revenue and expense	e statement and
	balance sheet, and include, if applicable, the text of the footn	note to the organization's financial statem	nents that describes the
	organization's accounting for conservation easements.	-	
Pai	t III Organizations Maintaining Collections of	Art, Historical Treasures, or O	ther Similar Assets.
	Complete if the organization answered "Yes" on Form	990, Part IV, line 8.	
1a	If the organization elected, as permitted under FASB ASC 95	8, not to report in its revenue statement a	and balance sheet works
	of art, historical treasures, or other similar assets held for pub	olic exhibition, education, or research in f	urtherance of public
	service, provide in Part XIII the text of the footnote to its finar	ncial statements that describes these item	ms.
b	If the organization elected, as permitted under FASB ASC 95	8, to report in its revenue statement and	balance sheet works of
	art, historical treasures, or other similar assets held for public	exhibition, education, or research in furt	herance of public service,
	provide the following amounts relating to these items.		
	(i) Revenue included on Form 990, Part VIII, line 1		\$
	(ii) Assets included in Form 990, Part X		
2	If the organization received or held works of art, historical treatments		
	the following amounts required to be reported under FASB A		
а	Revenue included on Form 990, Part VIII, line 1	· ·	\$
b	Assets included in Form 990, Part X		

Scho	dule D (Form 990) 2023 BOYS & (GIRLS CLUBS	S OF THE SI	IOIIX EMPTR	E	46-03	19948	2 👨	200 2
	t III Organizations Maintaining C								age 🚣
3	Using the organization's acquisition, accession						- (COITUI	iueu)	
·	collection items (check all that apply).	on, and other record	o, or look arry or the r	onowing that make	, oigi iiii	barn abo or no			
а	Public exhibition	d	I Dan or exc	hange program					
b	Scholarly research	e		nange program					
c	Preservation for future generations								
4	Provide a description of the organization's co	allections and explain	how they further th	e organization's ex	omnt r	urnose in Par	YIII		
5	During the year, did the organization solicit of						AIII.		
3	to be sold to raise funds rather than to be ma						Yes		No
Par	t IV Escrow and Custodial Arrang								
	reported an amount on Form 990, Par	•	to ii tiio organization	- I anowored 100 c	,,,,,				
1a	Is the organization an agent, trustee, custodia	*	•				_		7
	on Form 990, Part X?						Yes		No
b	b If "Yes," explain the arrangement in Part XIII and complete the following table:								
					-		Amoun	t	
	Beginning balance				г	1c			
	Additions during the year					1d			
е	Distributions during the year				-	1e			
f	Ending balance				L	1f			
	Did the organization include an amount on Fo				•	L	Yes		_ No
	If "Yes," explain the arrangement in Part XIII.								
Par	t V Endowment Funds Complete if						1		
						hree years back			
1a	Beginning of year balance	151,286.	177,662.	162,976	•	142,388.		120,	946.
b	Contributions								
С	Net investment earnings, gains, and losses	21,979.	-25,283.	15,974	•	21,705.		22,	485.
d	Grants or scholarships								
е	Other expenditures for facilities								
	and programs								
f	Administrative expenses	1,201.	1,093.	1,288		1,117.			043.
g	End of year balance	172,064.	151,286.	177,662		162,976.		142,	388.
2	Provide the estimated percentage of the curr		e (line 1g, column (a)) held as:					
а	Board designated or quasi-endowment	.0000	_%						
b	Permanent endowment 83.3905	%							
С	Term endowment16.6095								
	The percentages on lines 2a, 2b, and 2c show	uld equal 100%.							
3a	Are there endowment funds not in the posses	ssion of the organiza	ition that are held an	nd administered for	the		ſ		
	organization by:							Yes	No
	(i) Unrelated organizations?						3a(i)	Х	<u> </u>
									X
b	If "Yes" on line 3a(ii), are the related organiza	tions listed as requir	ed on Schedule R?				. 3b		<u> </u>
4	Describe in Part XIII the intended uses of the		wment funds.						
Par	t VI Land, Buildings, and Equipm								
	Complete if the organization answered	d "Yes" on Form 990	, Part IV, line 11a. S	ee Form 990, Part	X, line	10.			
	Description of property	(a) Cost or o basis (investr	, , , , , ,	1 ' '	Accun depreci	nulated ation	(d) Boo	k valu	e
1a	Land		31	6,258.			31	6,2	58.
	Buildings			1,926.	512	2,562.		9,3	
	Leasehold improvements		-						
	Equipment		1,34	0,477.	683	3,879.	65	6,5	98.

1,782,220. Schedule D (Form 990) 2023

e Other

d Equipment

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

SU	ieu	uie L	ıΓU	111113	ອອບ	י2 (י	023	
		1/11						_

Part VII	investments - Other Securities	
	O	

Complete if the organization answered Tes	on Form 990, Fart IV, line	TID. See Form 990, Fart A, 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 (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B)) Part IX Other Assets

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

(a) Description	(b) Book value
(1) DEPOSITS	3,630.
(2) BENEFICIAL INTEREST IN ASSETS HELD	172,064.
(3) RIGHT OF USE ASSET - OPERATING	6,644,822.
(4) RIGHT OF USE ASSET - FINANCING	36,116.
(5)	
<u>(9)</u>	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	6,856,632.

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)	OPERATING LEASE LIABILITY	5,221,417.
(3)	FINANCE LEASE LIABILITY	35,548.
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total.	(Column (b) must equal Form 990, Part X, line 25, col. (B))	5,256,965.

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

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE - BENEFICIAL INTEREST IN ASSETS HELD BY

COMMUNITY FOUNDATION

20,778.

Schedule D (Form 990) 2023 BOYS & GIRLS CLUBS C Part XIII Supplemental Information (continued)	F THE SIOUX	EMPIRE	46-0399482	Page 5
Gupplemental information (continued)				
PART XI, LINE 4B - OTHER ADJUSTMENTS:				
FUNDRAISING EXPENSES			-53,8	65.
PART XII, LINE 2D - OTHER ADJUSTMENTS:				
FUNDRAISING EXPENSES			53,8	65.

SCHEDULE G (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization Employer identification number BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE 46-0399482 Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part. 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply. а Mail solicitations е Solicitation of non-government grants b Internet and email solicitations f Solicitation of government grants Phone solicitations Special fundraising events С g d In-person solicitations 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization. (iii) Did fundraiser have custody or control of contributions? (v) Amount paid (vi) Amount paid (i) Name and address of individual (iv) Gross receipts to (or retained by) (ii) Activity to (or retained by) fundraiser or entity (fundraiser) from activity organization listed in col. (i) Yes No Total 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

46-0399482 Page 2 BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE Schedule G (Form 990) 2023 Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000. (a) Event #1 **(b)** Event #2 (c) Other events (d) Total events WINTER BWW CLUB NONE (add col. (a) through CARNIVAL CLASSIC col. (c)) (event type) (event type) (total number) 147,674. 24,956. 172,630. 1 Gross receipts 90,450. 14,989. 105,439. 2 Less: Contributions 57,224. 9,967. 67,191. 3 Gross income (line 1 minus line 2) 4 Cash prizes 5 Noncash prizes Direct Expenses 20,003. 479. 20,482. 6 Rent/facility costs 1,967. 125. 1,842. **7** Food and beverages 8 Entertainment 21,324. 15,312. 36,636. 9 Other direct expenses 59,085. **10** Direct expense summary. Add lines 4 through 9 in column (d) 8,106. 11 Net income summary. Subtract line 10 from line 3, column (d) Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a. (b) Pull tabs/instant (d) Total gaming (add (a) Bingo (c) Other gaming Revenue bingo/progressive bingo col. (a) through col. (c)) 21,807. 21,807. **1** Gross revenue 20,000. 20,000. 2 Cash prizes Direct Expenses 3 Noncash prizes 4 Rent/facility costs 4,782. 4,782. 5 Other direct expenses % Yes % Yes Yes X No 6 Volunteer labor No 7 Direct expense summary. Add lines 2 through 5 in column (d) 24,782. <2,975.> 8 Net gaming income summary. Subtract line 7 from line 1, column (d) 9 Enter the state(s) in which the organization conducts gaming activities: SD X No **a** Is the organization licensed to conduct gaming activities in each of these states? Yes b If "No." explain: THE STATE OF SOUTH DAKOTA DOES NOT REQUIRE A LICENSE TO OPERATE CHARITABLE GAMING. 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?

b If "Yes," explain:

Sch	edule G (Form 990) 2023 BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE $46-0$	399482	Page 3
11	Does the organization conduct gaming activities with nonmembers?	X Yes	☐ No
	Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed		
	to administer charitable gaming?	Yes	X No
13	Indicate the percentage of gaming activity conducted in:		
	The organization's facility	13a	.38 %
	An outside facility		.62 %
	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
•			
	Name SCOTT HUPKE		
	Address 100 S SPRING AVE - SIOUX FALLS, SD 57104		
	7.ddioso <u></u>		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	Yes	X No
L	If "Yes," enter the amount of gaming revenue received by the organization \$ and the amount		
L	of gaming revenue retained by the third party \$		
_	: If "Yes," enter name and address of the third party:		
C	: if Yes, entername and address of the third party.		
	Name		
	Address		
16	Gaming manager information:		
	Name AMANDA RENSCH		
	Gaming manager compensation \$\$		
	Description of services provided RAFFLE ADMINISTRATION		
	☐ Director/officer ☐ Independent contractor		
17	Mandatory distributions:		
а	Is the organization required under state law to make charitable distributions from the gaming proceeds to		
	retain the state gaming license?	Yes	X No
b	Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the		
_	organization's own exempt activities during the tax year \$		
Ра	Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part IV	t III, lines 9, 9	9b, 10b,
	15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.		

Schedule G	i (Form 990)	BOYS	& GIRLS	CLUBS	OF	THE	SIOUX	EMPIRE	46-0399482	Page 4
Part IV	(Form 990) Supplemental Info	rmation $_{(c)}$	continued)							

SCHEDULE L

Department of the Treasury Internal Revenue Service

(Form 990)

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

Employer identification number

	OYS & GI	RLS CLUB	S O	F TI	HE SIOUX E	EMP:	IRE	46	-03	994	82			
Part I Excess Benefi	it Transactio	ons (section 50	01(c)(3), secti	ion 501(c)(4), and s	sectio	n 501(c)(29) orga	nizatio	ons on	ly)				
Complete if the org														
1	(b) F	(b) Relationship between disqualified person and organization (c) Description of transaction					(d)	Corre	cted?					
(a) Name of disqualified per	rson	person and or	ganiza	ation		(c) D	escription of tran	ISactio	on		Y	es	No	
(1)														
(2)														
(3)														
(4)														
(5)														
(6)														
2 Enter the amount of tax inc	curred by the or	ganization man	agers	or disc	qualified persons di	uring	the year under							
section 4958									\$					
3 Enter the amount of tax, if	any, on line 2, a	above, reimburs	ed by	the oro	ganization				\$					
Part II Loans to and/	or From Inte	erested Pers	sons											
Complete if the org	ganization answ	ered "Yes" on F	Form 9	990-EZ	, Part V, line 38a, c	or For	m 990, Part IV, lir	ne 26;	or if th	ne orga	anizati	on		
reported an amour			_		Т					/I-) An	provad			
	(b) Relationship	(c) Purpose		an to or	(e) Original		f) Balance due) In	by bo	proved (i) Writt			
interested person	with organization	of loan		ization?	principal amount	١	de				committee?		agreement?	
			То	From		+		Yes	No	Yes	No	Yes	No	
(1)						+								
(2)			<u> </u>	-		_								
_(3)			<u> </u>	-		_								
(4)			<u> </u>	-		_								
(5)						_								
(6)						+								
(7)						+								
(8)						+								
(9)						+								
(10)											L			
Total Part III Grants or Ass	istance Ren	efiting Inter	<u></u>	d Per		\$								
		•												
Complete if the org	1					<u>.</u>	(al) Time				\ D			
(a) Name of interested pe	erson (b) Relationship interested pers			(c) Amount o assistance	DΤ	(d) Type assistan			•) Purp assista		I	
		the organiza		u										
(4)	+													
(3)														
(4)														
(5)									\dashv					
									\dashv					
									\dashv					
(8)														
(9)									$\neg \uparrow$					

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

Schedule L (Form 990) 2023

(10)

Part IV Business Transactions Involvi	ng Interested Persons				<u> </u>
Complete if the organization answered	"Yes" on Form 990, Part IV, line 28a, 28	3b, or 28c.			
(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction			aring of zation's nues?
(1)WHITNEY ALLEY	DAUGHTER OF BOARD M	57 557.	COMPENSATIO	Yes	No X
(2)	DAGGITER OF BOARD IT	31,331.	COMI LINDATIO		
(3)					
(4)					
(5)					
_(6)					
(7)					
(8) (9)					
(10)					
Part V Supplemental Information					
Provide additional information for respo	nses to questions on Schedule L. See i	nstructions.			
SCH L, PART IV, BUSINESS TE	RANSACTIONS INVOLVIN	G INTERESTE	D PERSONS:		
(A) NAME OF PERSON: WHITNEY	Y ALLEY				
(B) RELATIONSHIP BETWEEN IN	NTERESTED PERSON AND	ORGANIZATI	ON:		
DAUGHTER OF BOARD MEMBER DA	AVE LONG				
(D) DESCRIPTION OF TRANSACT	rion: COMPENSATION A	ND BENEFITS			
· ·					

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

2023
Open to Public Inspection

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

Name of the organization

BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE

Employer identification number 46-0399482

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
OUR PROGRAMS AND SERVICES PROMOTE AND ENHANCE THE DEVELOPMENT OF
CHILDREN AND YOUTH BY INSTILLING A SENSE OF COMPETENCE, USEFULNESS,
BELONGING, AND INFLUENCE, AND PROVIDING YOUTH WITH A SAFE PLACE TO
LEARN AND GROW. OUR HIGH-IMPACT PROGRAMMING AND SERVICES ENHANCE AND
SUPPORT THE DEVELOPMENT OF CHILDREN AND YOUTH BY PROVIDING THEM WITH A
SAFE PLACE TO LEARN AND GROW. WITH TRAUMA-INFORMED PRACTICES AND A
DEDICATED STUDENT SUCCESS TEAM, WE OFFER ALL YOUTH IN OUR CARE A WIDE
RANGE OF SUPPORTS AND RESOURCES DESIGNED TO ENHANCE SOCIAL-EMOTIONAL
DEVELOPMENT AND WELL-BEING. SMALL GROUP PROGRAMMING, BUILDING SKILL
SETS THAT PROMOTE EMOTIONAL REGULATION AND SOCIALIZATION, AND
STRATEGICALLY PLACED CALM DOWN SPACES THROUGHOUT OUR FACILITIES PROVIDE
CHILDREN AND YOUTH WITH A QUALITY ENVIRONMENT THAT IS SAFE, INVITING
AND CONDUCIVE TO LEARNING.
FORM 990, PART VI, SECTION A, LINE 1A:
THE EXECUTIVE COMMITTEE CONSISTS OF THE PRESIDENT, PAST-PRESIDENT,
PRESIDENT ELECT, AND COMMITTEE CHAIRS.
FORM 990, PART VI, SECTION A, LINE 2:
TOM SHIELDS AND AARON TRIBBLE HAVE A BUSINESS RELATIONSHIP.
FORM 990, PART VI, SECTION B, LINE 11B:
OFFICERS REVIEW THE RETURN IN DETAIL. A COPY OF THE RETURN IS PROVIDED TO
EACH MEMBER OF THE BOARD OF DIRECTORS. THE PREPARER IS AVAILABLE FOR

QUESTIONS OR COMMENTS.

<u>Schedule O (Form 990) 2023</u>

Name of the organization
BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE

Employer identification number 46-0399482

FORM 990, PART VI, SECTION B, LINE 12C:

THE POLICY COVERS THE BOARD AS WELL AS THE LEADERSHIP STAFF OF BOYS & GIRLS CLUBS. THE LEADERSHIP BRINGS POTENTIAL CONFLICTS TO THE BOARD. THE BOARD IS RESPONSIBLE FOR REVIEWING POTENTIAL CONFLICTS AND DETERMINING IF CONFLICTS EXIST. PERSONS WITH A CONFLICT WOULD BE REQUIRED TO ABSTAIN FROM VOTING. THE BOARD OF DIRECTORS REVIEWS THE CONFLICT OF INTEREST STATEMENT ANNUALLY, REQUESTING EACH BOARD MEMBER TO DISCLOSE POTENTIAL CONFLICTS AND SIGN THAT THEY HAVE BEEN INFORMED AND WILL ABIDE WITH THE POLICY. IF A CONFLICT IS DEEMED TO EXIST, THE INDIVIDUAL IS EXCUSED FROM THE DISCUSSION, ASKED TO LEAVE THE MEETING ALTOGETHER, AND/OR ASKED TO RESIGN FROM THE BOARD DEPENDING UPON THE NATURE OF THE CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15A:

THE CEO'S COMPENSATION LEVEL WAS DETERMINED IN 2022 UPON HIRING OF A NEW

CEO WITH THE HELP OF THE BGCA DIRECTOR OF DEVELOPMENT AND THE EXECUTIVE

COMMITTEE USING THEIR KNOWLEDGE OF COMPENSATION LEVELS IN THE MARKETPLACE.

SALARY ADJUSTMENTS ARE BASED ON PERFORMANCE AND ARE DETERMINED BY THE

EXECUTIVE COMMITTEE, USING THEIR KNOWLEDGE OF COMPENSATION LEVELS OF

SIMILAR POSITIONS OF AUTHORITY IN THE SAME GEOGRAPHIC AREA. WHEN NEEDED,

THE EXECUTIVE COMMITTEE DETERMINES IF COST OF LIVING ADJUSTMENTS ARE

WARRANTED.

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS AVAILABLE UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN BENEFICIAL INTEREST IN AS

20,778.

Schedule O (Form 990) 2023 Page 2 Employer identification number Name of the organization BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE 46-0399482 NET ASSETS ADJUSTMENT 20,778. TOTAL TO FORM 990, PART XI, LINE 9