

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public
Inspection

A For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization SIoux FALLS AREA COMMUNITY FOUNDATION, INC. Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 200 N. CHERAPA PLACE City or town, state or province, country, and ZIP or foreign postal code SIoux FALLS, SD 57103-2205 F Name and address of principal officer: ANDREW T. PATTERSON SAME AS C ABOVE	D Employer identification number 31-1748533 E Telephone number (605) 336-7055 G Gross receipts \$ 152,806,887. H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		
J Website: WWW.SFACF.ORG		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		
L Year of formation: 1984		M State of legal domicile: SD

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE SIOUX FALLS AREA COMMUNITY (SFACF) PROVIDES TRUSTED LEADERSHIP THAT INSPIRES PHILANTHROPY.			
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.			
	3	Number of voting members of the governing body (Part VI, line 1a)	3	15	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	15	
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	12	
	6	Total number of volunteers (estimate if necessary)	6	200	
	Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b		Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
		Prior Year	Current Year		
8		Contributions and grants (Part VIII, line 1h)	27,364,480.	91,995,739.	
9		Program service revenue (Part VIII, line 2g)	0.	0.	
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,539,552.	14,848,306.	
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-25,560.	-27,074.	
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	36,878,472.	106,816,971.	
Expenses		13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	29,356,324.	38,394,837.
		14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,159,656.	1,172,790.	
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
	b	Total fundraising expenses (Part IX, column (D), line 25)	728,974.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,062,908.	1,107,857.	
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	31,578,888.	40,675,484.	
	19	Revenue less expenses. Subtract line 18 from line 12	5,299,584.	66,141,487.	
Net Assets or Fund Balances			Beginning of Current Year	End of Year	
	20	Total assets (Part X, line 16)	283,123,600.	364,501,593.	
	21	Total liabilities (Part X, line 26)	41,423,793.	45,231,726.	
	22	Net assets or fund balances. Subtract line 21 from line 20	241,699,807.	319,269,867.	

Part II Signature Block

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

Sign Here	Signature of officer ANDREW T. PATTERSON, PRESIDENT/CEO Type or print name and title	Date		
Paid Preparer Use Only	Print/Type preparer's name JULIE BOYER	Preparer's signature <i>Julie Boyer</i>	Date 04/01/25	Check if self-employed ☐ PTIN P01278549
	Firm's name RSM US LLP	Firm's EIN 42-0714325	Phone no. 2187275025	
	Firm's address 227 WEST FIRST STREET, SUITE 700 DULUTH, MN 55802			

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
IN PARTNERSHIP WITH DONORS, SIOUX FALLS AREA COMMUNITY FOUNDATION (SFACF) PROVIDES PHILANTHROPIC LEADERSHIP THAT ASSURES THE QUALITY OF LIFE IN OUR AREA, FOR GOOD, FOR EVER.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 39,577,453. including grants of \$ 38,394,837.) (Revenue \$)
SIOUX FALLS AREA COMMUNITY FOUNDATION IS A PUBLICLY SUPPORTED COMMUNITY FOUNDATION THAT ATTRACTS, MANAGES, AND DISTRIBUTES CHARITABLE CAPITAL. ITS PRIMARY SERVICE AREA IS THE SIOUX FALLS MSA, A FOUR-COUNTY AREA WITH A POPULATION OF APPROXIMATELY 275,000, AND OTHER COMMUNITIES WITHIN A 25-MILE RADIUS OF THE CITY OF SIOUX FALLS, SOUTH DAKOTA.

SFACF'S GRANTMAKING IS AIMED AT IMPROVING THE QUALITY OF LIFE IN THE SERVICE AREA, FOR GOOD, FOR EVER. IN FY 2024, NEARLY 3,500 GRANTS WERE MADE. STUDENTS BENEFITED FROM COMPETITIVELY AWARDED SCHOLARSHIPS AND COMPETITIVELY AWARDED GRANTS WERE MADE TO ORGANIZATIONS THAT SOUGHT TO ADDRESS THE AREA'S MOST PRESSING NEEDS AND OPPORTUNITIES.

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

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

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 39,577,453.

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	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? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		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? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	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)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **4**

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a 14	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b 0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c X	

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **5**

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 12		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?			X
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>			
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)?		X	
b If "Yes," enter the name of the foreign country <u>JERSEY</u> 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?			X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?			
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?			X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?			
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		X	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X	
d If "Yes," indicate the number of Forms 8282 filed during the year	7d 3		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			X
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?			X
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?			X
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.			
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?			X
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>			
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.			X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.			X
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.			

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 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**

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year 1a 15 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.			
b Enter the number of voting members included on line 1a, above, who are independent 1b 15			
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X	
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9		X

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **SD**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☒ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records
MIKE FINNEGAN, CFO - (605) 336-7055
200 N. CHERAPA PLACE, SIOUX FALLS, SD 57103-2205

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **7**

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ANDREW PATTERSON PRESIDENT/CEO	50.00			X				182,935.	0.	50,795.
(2) MIKE FINNEGAN VP, FINANCE/CFO	50.00			X				118,613.	0.	13,511.
(3) MARY KOLSRUD VP, PHILANTHROPY	50.00			X				112,078.	0.	20,972.
(4) TODD ERNST CHAIR OF THE BOARD	2.00	X		X				0.	0.	0.
(5) SUZANNE VEENIS VICE CHAIR	2.00	X		X				0.	0.	0.
(6) MATT GASSEN SECRETARY	2.00	X		X				0.	0.	0.
(7) AARON SEVERSON TREASURER, CHAIR OF FINANCE	2.00	X		X				0.	0.	0.
(8) AMANGE AWARE MEMBER	2.00	X						0.	0.	0.
(9) STACY ERDMANN CHAIR OF AUDIT	2.00	X						0.	0.	0.
(10) MANDY GAIKOWSKI CHAIR OF LEGAL/EASTBANK LAND	2.00	X						0.	0.	0.
(11) MARILYN KORSTEN CHAIR OF GRANTS	2.00	X						0.	0.	0.
(12) ANGELA LAMMERS MEMBER	2.00	X						0.	0.	0.
(13) ANGELINE LAVIN CHAIR OF INV. MNGMT. (BEG. 01/24)	2.00	X						0.	0.	0.
(14) LORRAE LINDQUIST MEMBER	2.00	X						0.	0.	0.
(15) SARAH MADISON CHAIR OF INV. MNGMT. (THROUGH 01/24)	2.00	X						0.	0.	0.
(16) STEVE SARBACKER CHAIR OF GIFT ACCEPTANCE	2.00	X						0.	0.	0.
(17) PAT SWEETMAN MEMBER	2.00	X						0.	0.	0.

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **8**

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) DOUG TRIBBLE MEMBER	2.00	X						0.	0.	0.
(19) BEN WIENER MEMBER	2.00	X						0.	0.	0.
1b Subtotal								413,626.	0.	85,278.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								413,626.	0.	85,278.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 3

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **9**

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	146,550.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	91,849,189.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 6,608,945.				
	h Total. Add lines 1a-1f						
Program Service Revenue			Business Code				
	2 a						
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			10,293,247.			10293247.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real (ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities (ii) Other 50,504,451.				
	b Less: cost or other basis and sales expenses	7b	45,946,309. 3,083.				
	c Gain or (loss)	7c	4,558,142. -3,083.				
	d Net gain or (loss)			4,555,059.			4555059.
	8 a Gross income from fundraising events (not including \$ 146,550. of contributions reported on line 1c). See Part IV, line 18	8a	13,450.				
	b Less: direct expenses	8b	40,524.				
	c Net income or (loss) from fundraising events			-27,074.			-27,074.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
12 Total revenue. See instructions			106816971.	0.	0.	14821232.	

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	37,881,537.	37,881,537.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	513,300.	513,300.		
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	511,243.	178,935.	122,698.	209,610.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	503,420.	176,197.	120,821.	206,402.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	42,533.	14,887.	10,208.	17,438.
9 Other employee benefits	46,133.	16,147.	11,072.	18,914.
10 Payroll taxes	69,461.	24,311.	16,671.	28,479.
11 Fees for services (nonemployees):				
a Management	8,411.	2,187.	2,860.	3,364.
b Legal	30,097.	7,825.	10,233.	12,039.
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion	126,680.	12,668.		114,012.
13 Office expenses	83,491.	29,467.	19,350.	34,674.
14 Information technology	58,955.	20,635.	14,149.	24,171.
15 Royalties				
16 Occupancy	20,954.	7,334.	5,029.	8,591.
17 Travel	5,134.	1,797.	1,232.	2,105.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	19,510.	6,828.	4,683.	7,999.
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	55,886.	19,560.	13,413.	22,913.
23 Insurance	18,246.	6,386.	4,379.	7,481.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a LIFE INSURANCE PREMIUM	375,495.	375,495.		
b DIRECT FUND EXPENSES	270,408.	270,408.		
c ORGANIZATIONAL DUES	18,348.	1,834.	8,257.	8,257.
d SCHOLARSHIP AND GRANTMA	7,997.	7,997.		
e All other expenses	8,245.	1,718.	4,002.	2,525.
25 Total functional expenses. Add lines 1 through 24e	40,675,484.	39,577,453.	369,057.	728,974.
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)				

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **11**

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	56,366,522.	2	77,705,802.
	3 Pledges and grants receivable, net	1,025,219.	3	45,056,774.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	16,534.	9	236,162.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	2,089,353.		
	b Less: accumulated depreciation	590,480.		
	11 Investments - publicly traded securities	1,343,843.	10c	1,498,873.
	12 Investments - other securities. See Part IV, line 11	211,459,017.	11	231,698,208.
	13 Investments - program-related. See Part IV, line 11	4,004,704.	12	14,918.
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	8,907,761.	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	283,123,600.	15	8,290,856.	
		16	364,501,593.	
Liabilities	17 Accounts payable and accrued expenses	89,851.	17	241,114.
	18 Grants payable	96,400.	18	30,000.
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	41,237,542.	25	44,960,612.
	26 Total liabilities. Add lines 17 through 25	41,423,793.	26	45,231,726.
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		228,933,876.	27	264,336,628.
28 Net assets with donor restrictions		12,765,931.	28	54,933,239.
Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		241,699,807.	32	319,269,867.
33 Total liabilities and net assets/fund balances		283,123,600.	33	364,501,593.

Form **990** (2023)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Form 990 (2023)

31-1748533 Page **12**

Part 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	106,816,971.
2	Total expenses (must equal Part IX, column (A), line 25)	2	40,675,484.
3	Revenue less expenses. Subtract line 2 from line 1	3	66,141,487.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	241,699,807.
5	Net unrealized gains (losses) on investments	5	15,139,166.
6	Donated services and use of facilities	6	
7	Investment expenses	7	-298,000.
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-3,412,593.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	319,269,867.

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

Form **990** (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **SIoux FALLS AREA COMMUNITY
FOUNDATION, INC.**

Employer identification number
31-1748533

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	30154146.	50222045.	65836782.	27364480.	91995739.	265573192
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	30154146.	50222045.	65836782.	27364480.	91995739.	265573192
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)						108706727
6 Public support. Subtract line 5 from line 4.						156866465

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	30154146.	50222045.	65836782.	27364480.	91995739.	265573192
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4355899.	4022761.	6176870.	7800481.	10293247.	32649258.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						298222450
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	52.60	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	57.21	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			☒
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			☐
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			☐

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

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

Supplemental Information.

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

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. 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**

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	STIOUX FALLS AREA COMMUNITY FOUNDATION, INC.	Employer identification number	31-1748533
----------------------	---	--------------------------------	-------------------

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures \$

3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

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

Schedule C (Form 990) 2023

SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**Part II-A** Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)															
b Total lobbying expenditures to influence a legislative body (direct lobbying)															
c Total lobbying expenditures (add lines 1a and 1b)															
d Other exempt purpose expenditures															
e Total exempt purpose expenditures (add lines 1c and 1d)															
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g Grassroots nontaxable amount (enter 25% of line 1f)															
h Subtract line 1g from line 1a. If zero or less, enter -0-															
i Subtract line 1f from line 1c. If zero or less, enter -0-															
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes	☐ No												

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**Part II-B** Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768
(election under section 501(h)).For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description
of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		6,000.
j Total. Add lines 1c through 1i			6,000.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

CONTRACTED WITH A FIRM THAT INFORMS AND ADVOCATES FOR NON-PROFIT

ENTITIES. THIS MAY INCLUDE LOBBYING.

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

2023

Open to Public
Inspection

Name of the organization **SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Employer identification number
31-1748533

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year	529	
2 Aggregate value of contributions to (during year)	69,396,965.	
3 Aggregate value of grants from (during year)	22,256,835.	
4 Aggregate value at end of year	201,731,120.	
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	☒ Yes	☐ No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	☒ Yes	☐ No

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

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

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

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

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

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

Part III

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange program

e

☐ Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII ☐

Part V

Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	159,115,668.	148,463,903.	171,365,391.	116,715,901.	111,581,732.
b Contributions	3,456,785.	2,975,090.	4,281,750.	28,126,583.	1,656,723.
c Net investment earnings, gains, and losses	17,935,782.	13,843,062.	-22,500,137.	29,889,938.	5,952,604.
d Grants or scholarships	4,872,714.	5,096,163.	3,533,574.	2,342,995.	1,588,204.
e Other expenditures for facilities and programs					
f Administrative expenses	1,127,837.	1,070,224.	1,149,527.	1,024,036.	886,954.
g End of year balance	174,507,684.	159,115,668.	148,463,903.	171,365,391.	116,715,901.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment

94.0000 %

b Permanent endowment

5.0000 %

c Term endowment

1.0000 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations?

(ii) Related organizations?

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

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

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

Part VI

Land, Buildings, and Equipment Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	304,129.			304,129.
b Buildings	1,436,168.		457,961.	978,207.
c Leasehold improvements				
d Equipment	139,211.		132,519.	6,692.
e Other	209,845.			209,845.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)).				1,498,873.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (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. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CHARITABLE GIFT ANNUITY PAYABLE	150,493.
(3) ASSETS HELD FOR OTHERS	44,810,119.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	44,960,612.

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 ... ☒

SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.

Schedule D (Form 990) 2023

31-1748533 Page **4**

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

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

1	Total revenue, gains, and other support per audited financial statements	1	115,746,426.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	15,139,166.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-5,952,235.
e	Add lines 2a through 2d	2e	9,186,931.
3	Subtract line 2e from line 1	3	106,559,495.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	298,000.
b	Other (Describe in Part XIII.)	4b	-40,524.
c	Add lines 4a and 4b	4c	257,476.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	106,816,971.

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

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

1	Total expenses and losses per audited financial statements	1	38,176,366.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	-2,539,642.
e	Add lines 2a through 2d	2e	-2,539,642.
3	Subtract line 2e from line 1	3	40,716,008.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-40,524.
c	Add lines 4a and 4b	4c	-40,524.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	40,675,484.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE STATE OF SOUTH DAKOTA HAS NO INCOME TAX. THE FOUNDATION IS A
TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE
CODE; HOWEVER, THE FOUNDATION IS REQUIRED TO PAY INCOME TAX ON ITS
UNRELATED BUSINESS INCOME PRIMARILY RESULTING FROM PASS-THROUGH ENTITIES
IN WHICH IT HAS AN OWNERSHIP INTEREST. THE FOUNDATION PAID NO INCOME TAX
FOR THE YEARS ENDED JUNE 30, 2024 AND 2023.

THE FOUNDATION FILES FORMS 990 AND 990-T RETURNS IN THE U.S. FEDERAL
JURISDICTION. THE FOUNDATION IS NO LONGER SUBJECT TO U.S. FEDERAL INCOME
TAX EXAMINATIONS BY TAX AUTHORITIES BEYOND THREE YEARS. THE FOUNDATION HAS
NO FEDERAL OR STATE TAX EXAMINATIONS CURRENTLY IN PROCESS.

MANAGEMENT EVALUATED THE FOUNDATION'S TAX POSITIONS AND CONCLUDED THAT THE

Part XIII Supplemental Information (continued)

FOUNDATION HAD TAKEN NO UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION
IN THE FINANCIAL STATEMENTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN CASH SURRENDER VALUE OF LIFE INSURANCE 287,601.

AGENCY FUNDS REVENUE -6,266,243.

CHANGE IN VALUE OF PLEDGES 26,407.

TOTAL TO SCHEDULE D, PART XI, LINE 2D -5,952,235.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

CITY BLOSSOM FUNDRAISING EVENT -40,524.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

AGENCY FUNDS EXPENSE -2,539,642.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

CITY BLOSSOM FUNDRAISING EVENT -40,524.

**SCHEDULE F
(Form 990)**Department of the Treasury
Internal Revenue Service**Statement of Activities Outside the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 14b, 15, or 16.

Attach to Form 990.

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

OMB No. 1545-0047

2023Open to Public
Inspection

Name of the organization

SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.

Employer identification number

31-1748533

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" on
Form 990, Part IV, line 14b.

- 1 For grantmakers.** Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No

- 2 For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

- 3 Activities per Region.** (The following Part I, line 3 table can be duplicated if additional space is needed.)

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
EUROPE	0	0	INVESTMENTS		1,693,988.
3 a Subtotal	0	0			1,693,988.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	0	0			1,693,988.

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

Schedule F (Form 990) 2023

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule F (Form 990) 2023

31-1748533

Page **2**

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of noncash assistance	(h) Description of noncash assistance	(i) Method of valuation (book, FMV, appraisal, other)

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as a tax exempt 501(c)(3) organization by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter

3 Enter total number of other organizations or entities

Part III	Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" on Form 990, Part IV, line 16.
-----------------	---

Part III can be duplicated if additional space is needed.

[illegible]

Part IV Foreign Forms

- 1** Was the organization a U.S. transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see the Instructions for Form 926)* ☐ Yes ☒ No
- 2** Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to separately file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see the Instructions for Forms 3520 and 3520-A; don't file with Form 990)* ☐ Yes ☒ No
- 3** Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations (see the Instructions for Form 5471)* ☐ Yes ☒ No
- 4** Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see the Instructions for Form 8621)* ☐ Yes ☒ No
- 5** Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships (see the Instructions for Form 8865)* ☐ Yes ☒ No
- 6** Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see the Instructions for Form 5713; don't file with Form 990)* ☐ Yes ☒ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information. See instructions.

PART I, LINE 3

**THE SIOUX FALLS AREA COMMUNITY FOUNDATION HOLDS SHARES IN A COMPANY ON
THE LONDON STOCK EXCHANGE.**

Department of the Treasury
Internal Revenue Service

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.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Employer identification number
31-1748533

Part I

Fundraising Activities.

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.

- d** ☐ In-person solicitations

- ☐
- No

- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
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.

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

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 NONE	(d) Total events (add col. (a) through col. (c))
		CITY BLOSSOM			
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	160,000.			160,000.
	2 Less: Contributions	146,550.			146,550.
	3 Gross income (line 1 minus line 2)	13,450.			13,450.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages	11,946.			11,946.
	8 Entertainment				
	9 Other direct expenses	28,578.			28,578.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				40,524.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-27,074.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	☐ Yes _____ % ☐ No	
7 Direct expense summary. Add lines 2 through 5 in column (d)					
8 Net gaming income summary. Subtract line 7 from line 1, column (d)					

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name _____

Address _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization \$ _____ and the amount of gaming revenue retained by the third party \$ _____

c If "Yes," enter name and address of the third party:

Name _____

Address _____

- 16** Gaming manager information:

Name _____

Gaming manager compensation \$ _____

Description of services provided _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
----------------	--

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Employer identification number
31-1748533

Part I General Information on Grants and Assistance

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
YALE UNIVERSITY PO BOX 208232 FINANCIAL AID OFFICE NEW HAVEN, CT 06520-8232	06-0646973	501(C)(3)	10,000.	0.			ALUMNI FUND
VOLUNTEERS OF AMERICA, DAKOTAS PO BOX 89306 SIOUX FALLS, SD 57109-9306	13-1692595	501(C)(3)	304,984.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
ALZHEIMER'S ASSOCIATION - SD CHAPTER - SD CHAPTER - 5915 S. REMINGTON PLACE #110 - SIOUX FALLS, SD 57108	13-3039601	501(C)(3)	23,525.	0.			WALK TO END ALZHEIMER'S, GENERAL SUPPORT
TEACH FOR AMERICA PO BOX 398633 SAN FRANCISCO, CA 94139-8633	13-3541913	501(C)(3)	50,000.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
INTERNATIONAL RESCUE COMMITTEE PO BOX 6068 ALBERT LEA, MN 56007-9847	13-5660870	501(C)(3)	40,000.	0.			REFUGEE AID
LAMBDA CHI ALPHA EDUCATIONAL FOUNDATION - 10 W. CARMEL DRIVE #220 - CARMEL, IN 46032	13-6266432	501(C)(3)	35,000.	0.			CAPITAL CAMPAIGN

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **270.**
- 3** Enter total number of other organizations listed in the line 1 table **11.**

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

Schedule I (Form 990) 2023

SEE PART IV FOR COLUMN (H) DESCRIPTIONS

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
VASSAR COLLEGE 161 COLLEGE AVENUE, BOX 725 POUGHKEEPSIE, NY 12603	14-1338587	501(C)(3)	10,000.	0.			GENERAL SUPPORT
CROOKS COMMUNITY CHILD CARE CENTER 204 E. MAIN STREET CROOKS, SD 57020	14-1876554	501(C)(3)	12,500.	0.			DAYCARE KITCHEN EQUIPMENT, GENERAL SUPPORT
SAMARITAN'S FEET 708 E. PAM ROAD SIOUX FALLS, SD 57105	14-1880905	501(C)(3)	302,000.	0.			GENERAL SUPPORT
COLGATE ROCHESTER CROZER DIVINITY SCHOOL - 320 N. GOODMAN STREET #207 - ROCHESTER, NY 14607	16-0743916	501(C)(3)	7,301.	0.			SCHOLARSHIP SUPPORT
TALLGRASS RECOVERY & SOBER LIVING HOMES - 2601 S. MINNESOTA AVENUE #105 PMB 378 - SIOUX FALLS, SD 57105	20-0293050	501(C)(3)	12,250.	0.			GENERAL SUPPORT
HOPE HARBOR PO BOX 26 MARSHALL, MN 56258	20-0652270	501(C)(3)	15,000.	0.			GENERAL SUPPORT
COMMUNITY OF GRACE LUTHERAN CHURCH 10561 W. PENNACLE PEAK ROAD PEORIA, AZ 85383-5730	20-2336497	501(C)(3)	10,000.	0.			GENERAL SUPPORT
MISSION HAITI PO BOX 2175 SIOUX FALLS, SD 57101	20-3184240	501(C)(3)	13,738.	0.			MINISTRY SUPPORT
SIOUX FALLS STATE THEATRE COMPANY PO BOX 481 SIOUX FALLS, SD 57101	20-3473359	501(C)(3)	16,700.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LUNCH IS SERVED 1600 E. 12TH STREET SIOUX FALLS, SD 57103	20-3832197	501(C)(3)	5,200.	0.			GENERAL SUPPORT
BIG HORN GOLF CLUB CHARITIES 255 PALOWET DRIVE PALM DESERT, CA 92260	20-5377872	501(C)(3)	50,000.	0.			GENERAL SUPPORT
SCULPTUREWALK 300 S. PHILLIPS AVENUE #L104 SIOUX FALLS, SD 57104	20-8535871	501(C)(3)	56,050.	0.			SCULPTURE SPONSORSHIP, GENERAL SUPPORT
WEGNER ARBORETUM SOCIETY 1900 S. PERRY PLACE SIOUX FALLS, SD 57110	20-8784637	501(C)(3)	178,228.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
ECOSUN PRAIRIE FARM 906 CANDLEWOOD LANE BROOKINGS, SD 57006	20-8883057	501(C)(3)	25,000.	0.			GOOD EARTH PRAIRIE PROJECT
THE SALVATION ARMY 900 N. CLIFF AVENUE SIOUX FALLS, SD 57103	22-2406433	501(C)(3)	73,252.	0.			GENERAL SUPPORT
CELEBRATION CHURCH 500 PASQUE FLOWER TRAIL BRANDON, SD 57005	22-3763068	501(C)(3)	15,000.	0.			MINISTRY SUPPORT
PEACE LUTHERAN CHURCH 5509 W. 41ST STREET SIOUX FALLS, SD 57106	23-7003936	501(C)(3)	33,638.	0.			BUILDING SUPPORT, PROGRAM SUPPORT, GENERAL SUPPORT
LIFESCAPE 2501 W. 26TH STREET SIOUX FALLS, SD 57105	23-7072116	501(C)(3)	34,064.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
NATIONAL MUSIC MUSEUM 414 E. CLARK STREET VERMILLION, SD 57069-2390	23-7266823	501(C)(3)	23,000.	0.			GENERAL SUPPORT
DAKOTA STATE UNIVERSITY FOUNDATION 820 N. WASHINGTON AVENUE HESTON HAL MADISON, SD 57042	23-7299995	501(C)(3)	5,535,000.	0.			ATHLETICS FACILITIES, CYBERSECURITY AND ENTREPRENEURIAL CENTER, GENERAL SUPPORT
FRIENDS OF SOUTH DAKOTA PUBLIC BROADCASTING - 601 N. PHILLIPS AVENUE #100 - SIOUX FALLS, SD 57104	23-7310698	501(C)(3)	234,039.	0.			GENERAL SUPPORT
HELPLINE CENTER 3817 S. ELMWOOD AVENUE SIOUX FALLS, SD 57105	23-7424387	501(C)(3)	102,300.	0.			NETWORK OF CARE, LYFT RIDES, SALSA PROGRAM, PROGRAM SUPPORT, GENERAL SUPPORT
BLACK HILLS STATE UNIVERSITY FOUNDATION - 1200 UNIVERSITY STREET #9506 - SPEARFISH, SD 57799-9506	23-7428348	509(A)(3)	1,027,500.	0.			WOMEN'S ATHLETICS SUPPORT, EVENT SUPPORT, WOMEN'S BUSINESS CENTER
KINGDOM CAPITAL FUND 5735 E. 41ST STREET SIOUX FALLS, SD 57110	26-0194811	501(C)(3)	15,000.	0.			GENERAL SUPPORT
SIOUX FALLS PUBLIC SCHOOLS EDUCATION FOUNDATION - PO BOX 560 - SIOUX FALLS, SD 57101-0560	26-3537657	501(C)(3)	11,591.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
SIOUX FALLS LUTHERAN SCHOOL 6715 S. BOE LANE SIOUX FALLS, SD 57108	26-3623721	501(C)(3)	45,100.	0.			CAPITAL CAMPAIGNS, GENERAL SUPPORT
FAMILY VISITATION CENTER 2020 S. NORTON AVENUE SIOUX FALLS, SD 57105	26-3654937	501(C)(3)	5,200.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COLLISION 3815 S. WESTERN AVENUE SIOUX FALLS, SD 57105	26-3765706	501(C)(3)	64,162.	0.			SCHOOL MINISTRY SUPPORT, GENERAL SUPPORT
EMPOWER SIOUX FALLS 1915 E. EIGHTH STREET #103 SIOUX FALLS, SD 57103	26-4760861	501(C)(3)	28,000.	0.			SIOUX FALLS NEIGHBORHOOD SOCCER
DOW RUMMEL COMMUNITY ENHANCEMENT FOUNDATION - 1321 W. DOW RUMMEL STREET - SIOUX FALLS, SD 57104	27-0860032	501(C)(3)	29,494.	0.			GENERAL SUPPORT
RESTORATION GENERATION, INC PO BOX 91405 SIOUX FALLS, SD 57109	27-1864860	501(C)(3)	6,000.	0.			GENERAL SUPPORT
PARENT ADVOCATES FOR SPANISH IMMERSION, INC. - PO BOX 75 - SIOUX FALLS, SD 57101	27-2237233	501(C)(3)	21,000.	0.			GENERAL SUPPORT
FACE IT TOGETHER 5020 S. TENNIS LANE #4 SIOUX FALLS, SD 57108	27-2501220	501(C)(3)	68,500.	0.			GENERAL SUPPORT
WESTSIDE LUTHERAN CHURCH 3901 OKLAHOMA AVENUE SIOUX FALLS, SD 57107	27-3509770	501(C)(3)	10,000.	0.			GENERAL SUPPORT
SKYVIEW ACADEMY FOUNDATION 6161 BUSINESS CENTER DRIVE HIGHLANDS RANCH, CO 80130	27-3612126	501(C)(3)	20,000.	0.			GENERAL SUPPORT
TEDDY BEAR DEN 500 S. MAIN AVENUE SIOUX FALLS, SD 57104	31-1802800	501(C)(3)	13,300.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MOODY BIBLE INSTITUTE OF CHICAGO 820 N. LASALLE BOULEVARD CHICAGO, IL 60610	36-2167792	501(C)(3)	10,000.	0.			SCHOLARSHIP SUPPORT
WHEATON COLLEGE 501 COLLEGE AVENUE WHEATON, IL 60187	36-2182171	501(C)(3)	10,000.	0.			GENERAL SUPPORT
GIDEONS INTERNATIONAL PO BOX 140800 NASHVILLE, TN 37214-0800	36-2270051	501(C)(3)	10,250.	0.			GENERAL SUPPORT
FEEDING SOUTH DAKOTA 4701 N. WESTPORT AVENUE SIOUX FALLS, SD 57107	36-3293534	501(C)(3)	163,920.	0.			FOOD PANTRY, BACKPACK PROGRAM, GENERAL SUPPORT
SANFORD HEALTH FOUNDATION PO BOX 5039 SIOUX FALLS, SD 57117-5039	36-3297853	501(C)(3)	236,859.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
ALPHA CENTER 3405 S. KIWANIS AVENUE SIOUX FALLS, SD 57105	36-3347022	501(C)(3)	9,700.	0.			GENERAL SUPPORT
STEIGER INTERNATIONAL PO BOX 236 WHEATON, IL 60187	36-3517418	501(C)(3)	20,000.	0.			MINISTRY SUPPORT
BLACK HILLS AREA COMMUNITY FOUNDATION - 243 FOUNDERS PARK DRIVE #102 - RAPID CITY, SD 57701	36-3608635	501(C)(3)	7,500.	0.			GENERAL SUPPORT
SIOUXLAND HERITAGE MUSEUMS 200 W. SIXTH STREET SIOUX FALLS, SD 57104-6001	36-3609618	501(C)(3)	68,504.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SOUTHEAST TECH FOUNDATION 2320 N. CAREER AVENUE SIOUX FALLS, SD 57107-1301	36-4112897	501(C)(3)	87,204.	0.			SCHOLARSHIP SUPPORT, GENERAL SUPPORT
EMBRACE CHURCH 2800 E. 57TH STREET SIOUX FALLS, SD 57108	37-1640708	501(C)(3)	115,000.	0.			BUILDING CAMPAIGN, GENERAL SUPPORT
PARTNERS WORLDWIDE 6139 TAHOE DRIVE SE GRAND RAPIDS, MI 49546	38-3293173	501(C)(3)	7,500.	0.			GENERAL SUPPORT
EMMAUS ROAD CHURCH PO BOX 528 HARRISBURG, SD 57032	38-3908469	501(C)(3)	11,200.	0.			GENERAL SUPPORT
HAZELDEN BETTY FORD FOUNDATION PO BOX 11 CENTER CITY, MN 55012-0011	41-0682405	501(C)(3)	20,000.	0.			GENERAL SUPPORT
UNIVERSITY OF ST. THOMAS 2115 SUMMIT AVENUE ST. PAUL, MN 55105	41-0693970	501(C)(3)	26,000.	0.			SCHOLARSHIP SUPPORT, GENERAL SUPPORT
DE LA SALLE HIGH SCHOOL ONE DELASALLE DRIVE MINNEAPOLIS, MN 55401	41-0705834	501(C)(3)	25,000.	0.			SCHOLARSHIP SUPPORT
UNIVERSITY OF NORTHWESTERN/NORTHWESTERN MEDIA - PO BOX 130517 - SAINT PAUL, MN 55113-0005	41-0711610	501(C)(3)	27,730.	0.			RADIO PROGRAM SUPPORT, GENERAL SUPPORT
COLLEGE OF SAINT BENEDICT 37 COLLEGE AVENUE S. SAINT JOSEPH, MN 56374	41-0969244	501(C)(3)	17,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALEXANDRIA TECHNICAL & COMMUNITY COLLEGE FOUNDATION - 318 17TH AVENUE E. - ALEXANDRIA, MN 56308	41-1272662	501(C)(3)	500,000.	0.			HOUSING CAMPAIGN
GOOD SHEPHERD EVANGELICAL LUTHERAN CHURCH - WISCONSIN SYNOD 4800 SOUTHEASTERN DRIVE - SIOUX FALLS, SD 57103	41-1568278	501(C)(3)	10,000.	0.			GENERAL SUPPORT
BYRON PUBLIC SCHOOLS 801 FRONTAGE ROAD NW BYRON, MN 55920	41-6002825	170(C)(1)	28,374.	0.			BAND EQUIPMENT
MINNESOTA STATE UNIVERSITY MANKATO FOUNDATION - 126 ALUMNI & FOUNDATION CENTER - MANKATO, MN 56001	41-6033423	501(C)(3)	10,000.	0.			GENERAL SUPPORT
DORDT UNIVERSITY 498 FOURTH AVENUE NE SIOUX CENTER, IA 51250	42-0772559	501(C)(3)	165,000.	0.			CAPITAL CAMPAIGNS, ATHLETICS PROGRAMS, GENERAL SUPPORT
HISTORIC ARNOLDS PARK PO BOX 609 ARNOLDS PARK, IA 51331	42-1231504	501(C)(3)	24,000.	0.			PARK RESTORATION, PROGRAM SUPPORT
QUEEN OF PEACE PO BOX 1707 SIOUX CITY, IA 51102	42-1292909	501(C)(3)	250,000.	0.			CAPITAL CAMPAIGN
OKOBOJI FOUNDATION 243 WEST BROADWAY PO BOX 593 OKOBOJI, IA 51355	42-1322070	501(C)(3)	19,500.	0.			GENERAL SUPPORT
HOPE HAVEN SUPPORT FOUNDATION 1800 19TH STREET ROCK VALLEY, IA 51247	42-1346221	501(C)(3)	10,000.	0.			BUILDING PROJECT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FIRST ENGLISH LUTHERAN CHURCH 9 THIRD STREET NW ORTONVILLE, MN 56278	43-0658188	501(C)(3)	5,600.	0.			CHRISTMAS GIFTS SUPPORT, GENERAL SUPPORT
STEPHENS COLLEGE 1200 E. BROADWAY COLUMBIA, MO 65215	43-0670936	501(C)(3)	6,230.	0.			SCHOLARSHIP SUPPORT
FELLOWSHIP OF CHRISTIAN ATHLETES 8701 LEEDS ROAD KANSAS CITY, MO 64129	43-1469296	501(C)(3)	29,560.	0.			GENERAL SUPPORT
KING OF GLORY CHURCH 1001 E. 17TH STREET SIOUX FALLS, SD 57104	45-2247326	501(C)(3)	6,000.	0.			GENERAL SUPPORT
ELK POINT-JEFFERSON EDUCATIONAL FOUNDATION - 402 S. DOUGLAS PO BOX 578 - ELK POINT, SD 57025-0578	45-2531813	501(C)(3)	25,551.	0.			SCHOLARSHIP SUPPORT
HUETHER FAMILY MATCH POINTE 4210 N. BOBHALLA DRIVE SIOUX FALLS, SD 57107	45-2784394	501(C)(3)	18,000.	0.			GENERAL SUPPORT
THE FOSTER NETWORK 620 S. CLIFF AVENUE #200 SIOUX FALLS, SD 57104	45-3438467	501(C)(3)	10,000.	0.			GENERAL SUPPORT
ABOVE & BEYOND CANCER 1915 GRAND AVENUE DES MOINES, IA 50309	45-3951308	501(C)(3)	10,000.	0.			GENERAL SUPPORT
COMPASSION CHILD CARE 1921 E. EIGHTH STREET SIOUX FALLS, SD 57103	45-4077445	501(C)(3)	816,170.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LOST&FOUND PO BOX 1897 SIOUX FALLS, SD 57101	45-4306370	501(C)(3)	30,200.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
SIOUX FALLS DESIGN CENTER PO BOX 301 SIOUX FALLS, SD 57101	45-5383909	501(C)(3)	13,000.	0.			PROGRAM SUPPORT
PARKER CEMETERY ASSOCIATION PO BOX 727 PARKER, SD 57053	46-0175208	501(C)(13)	5,373.	0.			MAINTENANCE OF PUBLIC AREAS OF THE CEMETERY
CANTON-INWOOD AREA HEALTH FOUNDATION - 440 N. HIAWATHA DRIVE - CANTON, SD 57013	46-0210400	501(C)(3)	45,000.	0.			GENERAL SUPPORT
CRAZY HORSE MEMORIAL FOUNDATION 12151 AVENUE OF THE CHIEFS CRAZY HORSE, SD 57730-9506	46-0220678	501(C)(3)	13,715.	0.			GENERAL SUPPORT
AUGUSTANA UNIVERSITY 2001 S. SUMMIT AVENUE SIOUX FALLS, SD 57197	46-0224588	501(C)(3)	837,696.	0.			CAMPUS UPGRADES, LIBRARY SUPPORT, SCHOLARSHIP SUPPORT, CENTER FOR WESTERN STUDIES, GENERAL
DAKOTA WESLEYAN UNIVERSITY 1200 W. UNIVERSITY AVENUE MITCHELL, SD 57301-4398	46-0224589	501(C)(3)	10,000.	0.			SCHOLARSHIP SUPPORT
BOY SCOUTS OF AMERICA - SIOUX COUNCIL - SIOUX COUNCIL - 800 N. WEST AVENUE - SIOUX FALLS, SD 57104	46-0224599	501(C)(3)	27,500.	0.			GENERAL SUPPORT
UNIVERSITY OF SIOUX FALLS 1101 W. 22ND STREET SIOUX FALLS, SD 57105-1699	46-0224600	501(C)(3)	84,303.	0.			ATHLETIC DEPARTMENT, SCHOLARSHIP SUPPORT, CAPITAL CAMPAIGNS, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LUTHERAN SOCIAL SERVICES OF SOUTH DAKOTA - 705 E. 41ST STREET #200 - SIOUX FALLS, SD 57105-6048	46-0224731	501(C)(3)	114,401.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
AVERA FOUNDATION PO BOX 5045 SIOUX FALLS, SD 57117-5045	46-0224743	501(C)(3)	380,673.	0.			HOSPICE HOUSE, CAPITAL CAMPAIGNS, GENERAL SUPPORT
SIOUX FALLS FAMILY YMCA 220 S. MINNESOTA AVENUE SIOUX FALLS, SD 57104-6314	46-0225021	501(C)(3)	150,817.	0.			FLOOD RELIEF, GENERAL SUPPORT, PROGRAM SUPPORT
CALVARY CATHEDRAL 500 S. MAIN AVENUE SIOUX FALLS, SD 57104-6814	46-0225354	501(C)(3)	36,693.	0.			HVAC REPLACEMENT, GENERAL SUPPORT
FIRST CONGREGATIONAL CHURCH OF SIOUX FALLS - 300 S. MINNESOTA AVENUE - SIOUX FALLS, SD 57104-6352	46-0225435	501(C)(3)	10,385.	0.			GENERAL SUPPORT
ST. MARGARET'S CHURCH 417 S. ELM STREET PO BOX 137 KIMBALL, SD 57355	46-0226158	501(C)(3)	5,100.	0.			GENERAL SUPPORT
FIRST PRESBYTERIAN CHURCH 2300 S. WEST AVENUE SIOUX FALLS, SD 57105	46-0229140	501(C)(3)	29,139.	0.			BUILDING MAINTENANCE, GENERAL SUPPORT
ABBOTT HOUSE 909 COURT MERRILL STREET MITCHELL, SD 57301	46-0229822	501(C)(3)	10,000.	0.			CAPITAL CAMPAIGN
OUR SAVIOR'S LUTHERAN CHURCH 909 W. 33RD STREET SIOUX FALLS, SD 57105	46-0229996	501(C)(3)	101,767.	0.			DEBT REDUCTION, PROGRAM SUPPORT, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FIRST UNITED METHODIST CHURCH 401 S. SPRING AVENUE SIOUX FALLS, SD 57104	46-0230392	501(C)(3)	253,871.	0.			CHRISTMAS SUPPORT, CAPITAL CAMPAIGN, GENERAL SUPPORT
CENTRAL CHURCH 3102 W. RALPH ROGERS ROAD SIOUX FALLS, SD 57106	46-0231577	501(C)(3)	201,000.	0.			GENERAL SUPPORT
SOUTHEASTERN BEHAVIORAL HEALTHCARE 2000 S. SUMMIT AVENUE SIOUX FALLS, SD 57105	46-0232306	501(C)(3)	30,304.	0.			GENERAL SUPPORT
FIRST LUTHERAN CHURCH 327 S. DAKOTA AVENUE SIOUX FALLS, SD 57104	46-0232600	501(C)(3)	146,976.	0.			CAPITAL CAMPAIGNS, GENERAL SUPPORT
SIOUX EMPIRE UNITED WAY 1000 N. WEST AVENUE #120 SIOUX FALLS, SD 57104	46-0233701	501(C)(3)	423,751.	0.			GENERAL SUPPORT
EAST SIDE LUTHERAN CHURCH 1300 E. TENTH STREET SIOUX FALLS, SD 57103	46-0234112	501(C)(3)	14,089.	0.			GENERAL SUPPORT
EMBE 300 W. 11TH STREET SIOUX FALLS, SD 57104-6306	46-0234998	501(C)(3)	127,521.	0.			SWIMMING LESSONS, PLAYGROUND PROJECT, LEGO LEAGUE, TRIBUTE TO WOMEN, GENERAL SUPPORT
ST. JOSEPH'S INDIAN SCHOOL PO BOX 326 CHAMBERLAIN, SD 57326	46-0235912	501(C)(3)	14,645.	0.			GENERAL SUPPORT
SIOUX FALLS AREA HUMANE SOCIETY 3720 E. BENSON ROAD SIOUX FALLS, SD 57104	46-0239786	501(C)(3)	72,181.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GIRL SCOUTS - DAKOTA HORIZONS 1101 S. MARION ROAD SIOUX FALLS, SD 57106-3466	46-0250744	501(C)(3)	15,553.	0.			GENERAL SUPPORT
HOPE LUTHERAN CHURCH 1700 S. CLIFF AVENUE SIOUX FALLS, SD 57105	46-0253194	501(C)(3)	11,300.	0.			GENERAL SUPPORT
CAMINANDO JUNTOS 311 E. 14TH STREET SIOUX FALLS, SD 57104	46-0253283	501(C)(3)	13,500.	0.			COUNSELING TO CREATE 501C3
DOW RUMMEL VILLAGE 1321 W. DOW RUMMEL STREET SIOUX FALLS, SD 57104	46-0271277	501(C)(3)	47,919.	0.			GENERAL SUPPORT
SOUTH DAKOTA STATE UNIVERSITY FOUNDATION - 815 MEDARY AVENUE - BROOKINGS, SD 57006	46-0273801	509(A)(3)	397,952.	0.			SCHOLARSHIP SUPPORT, PROGRAM SUPPORT, GENERAL SUPPORT
SACRED HEART CHURCH 509 CAPITOL STREET YANKTON, SD 57078	46-0274781	501(C)(3)	200,000.	0.			CHURCH REMODEL
UNION GOSPEL MISSION 701 E. EIGHTH STREET SIOUX FALLS, SD 57103-1632	46-0281018	501(C)(3)	27,780.	0.			GENERAL SUPPORT
FIRST EVANGELICAL FREE CHURCH 2601 W. 69TH STREET SIOUX FALLS, SD 57108	46-0281277	501(C)(3)	140,500.	0.			CHILDCARE SCHOOL, WESTSIDE CHRISTIAN SCHOOL, GENERAL SUPPORT
INTER-LAKES COMMUNITY ACTION PARTNERSHIP - PO BOX 268 - MADISON, SD 57042-0268	46-0282131	501(C)(3)	44,909.	0.			HOUSING SUPPORT, HEARTLAND HOUSE

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WEST CENTRAL SCHOOL DISTRICT 49 705 E. SECOND STREET PO BOX 730 HARTFORD, SD 57033-0730	46-0284421	170(C)(1)	10,695.	0.			PROGRAM SUPPORT, SCHOLARSHIP SUPPORT, GENERAL SUPPORT
ACTIVE GENERATIONS 2300 W. 46TH STREET SIOUX FALLS, SD 57105-6528	46-0305500	501(C)(3)	91,222.	0.			MEALS ON WHEELS, COMMUNITY APPEALS, FACILITY UPGRADES, GENERAL SUPPORT
DAKOTABILITIES 1116 S. FOURTH AVENUE SIOUX FALLS, SD 57105	46-0306216	501(C)(3)	14,000.	0.			ACTIVITY DAY, GENERAL SUPPORT
JUNIOR ACHIEVEMENT OF SOUTH DAKOTA 300 S. PHILLIPS AVENUE #L102 SIOUX FALLS, SD 57104	46-0306352	501(C)(3)	11,900.	0.			PROGRAM SUPPORT
MCCROSSAN BOYS RANCH 47135 260TH STREET SIOUX FALLS, SD 57107-6428	46-0311913	501(C)(3)	112,699.	0.			CAPITAL CAMPAIGN, GENERAL SUPPORT
LUTHERANS OUTDOORS IN SOUTH DAKOTA 2001 S. SUMMIT AVENUE SIOUX FALLS, SD 57197-0001	46-0320561	501(C)(3)	7,268.	0.			GENERAL SUPPORT
SOUTH DAKOTA HALL OF FAME 1480 S. MAIN STREET CHAMBERLAIN, SD 57325	46-0324210	501(C)(3)	112,600.	0.			GENERAL SUPPORT
FIRST CHRISTIAN REFORMED CHURCH 2901 E. 26TH STREET SIOUX FALLS, SD 57103	46-0324244	501(C)(3)	8,000.	0.			GENERAL SUPPORT
SIOUX FALLS CHRISTIAN SCHOOLS 6120 S. CHARGER CIRCLE SIOUX FALLS, SD 57108	46-0340024	501(C)(3)	85,000.	0.			CAPITAL CAMPAIGNS, PROGRAM SUPPORT, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ASBURY UNITED METHODIST CHURCH 2425 S. WESTERN AVENUE SIOUX FALLS, SD 57105-3412	46-0340325	501(C)(3)	9,711.	0.			GENERAL SUPPORT
SIOUX FALLS LUTHERAN SCHOOL ASSOCIATION INC - 6715 S. BOE LANE - SIOUX FALLS, SD 57108	46-0343381	501(C)(3)	14,321.	0.			TUITION ASSISTANCE FUND, GENERAL SUPPORT
JUNIOR LEAGUE OF SIOUX FALLS 1000 N. WEST AVENUE #225 SIOUX FALLS, SD 57104-1309	46-0349098	501(C)(3)	15,000.	0.			GENERAL SUPPORT
THE COMPASS CENTER 1704 S. CLEVELAND AVENUE #3 SIOUX FALLS, SD 57103	46-0350199	501(C)(3)	17,500.	0.			GENERAL SUPPORT
LIFESCAPE FOUNDATION 2011 W. 26TH STREET #201 SIOUX FALLS, SD 57105-2498	46-0353254	501(C)(3)	393,169.	0.			CAPITAL CAMPAIGNS, GENERAL SUPPORT
SIOUX FALLS ARTS COUNCIL PO BOX 2053 SIOUX FALLS, SD 57101	46-0354287	501(C)(3)	40,750.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
FIRST UNITED METHODIST CHURCH FOUNDATION OF SIOUX FALLS - 401 S. SPRING AVENUE - SIOUX FALLS, SD 57104	46-0355004	501(C)(3)	47,969.	0.			GENERAL SUPPORT
FAITH BAPTIST FELLOWSHIP 601 W. 57TH STREET SIOUX FALLS, SD 57108	46-0356749	501(C)(3)	24,000.	0.			GENERAL SUPPORT
SPECIAL OLYMPICS SOUTH DAKOTA 800 E. I-90 LANE SIOUX FALLS, SD 57104	46-0359776	501(C)(3)	30,714.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MOUNT ZION CONGREGATION PO BOX 756 SIOUX FALLS, SD 57101-0756	46-0362692	501(C)(3)	13,015.	0.			GENERAL SUPPORT
COMMUNITY REFORMED CHURCH 6800 E. 41ST STREET SIOUX FALLS, SD 57110	46-0365454	501(C)(3)	9,000.	0.			GENERAL SUPPORT
CHILDREN'S HOME FOUNDATION/CHILDREN'S HOME SOCIETY OF SD - PO BOX 1749 - SIOUX FALLS, SD 57101-1749	46-0366277	501(C)(3)	454,015.	0.			CAPITAL CAMPAIGNS, PROGRAM SUPPORT, GENERAL SUPPORT
SOUTH DAKOTA DENTAL FOUNDATION 804 N. EUCLID AVENUE #103 PO BOX 11 PIERRE, SD 57501	46-0367045	501(C)(3)	146,577.	0.			GENERAL SUPPORT
SOUTH DAKOTA HISTORICAL SOCIETY FOUNDATION - 900 GOVERNORS DRIVE - PIERRE, SD 57501	46-0370475	501(C)(3)	12,100.	0.			GENERAL SUPPORT
SOUTH DAKOTA FOR THE EDUCATION OF YOUNG CHILDREN - PO BOX 44 BOX - ELDER, SD 57719	46-0371120	501(C)(3)	15,000.	0.			CHILD CARE TASK FORCE
RONALD MCDONALD HOUSE CHARITIES OF SOUTH DAKOTA - 825 S. LAKE AVENUE - SIOUX FALLS, SD 57104	46-0371152	501(C)(3)	48,695.	0.			GENERAL SUPPORT
NEU HUTTERHALER MENNONITE CHURCH 27165 - 432ND AVENUE BRIDGEWATER, SD 57319	46-0375265	501(C)(3)	10,000.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
MAKE-A-WISH SOUTH DAKOTA & MONTANA 1400 W. 17TH STREET SIOUX FALLS, SD 57104	46-0375953	501(C)(3)	36,922.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BRANDON VOLUNTEER FIRE DEPARTMENT 401 N. SIOUX BOULEVARD BRANDON, SD 57005	46-0376472	501(C)(3)	10,000.	0.			PERSONAL PROTECTIVE EQUIPMENT
HORSEPOWER 26659 BLUE SAGE LANE #100 SIOUX FALLS, SD 57106	46-0378036	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
ABBOTT HOUSE FOUNDATION 909 COURT MERRILL DRIVE PO BOX 700 MITCHELL, SD 57301	46-0379896	501(C)(3)	17,000.	0.			FOSTER CARE, GENERAL SUPPORT
GLORIA DEI LUTHERAN CHURCH 5500 E. 57TH STREET SIOUX FALLS, SD 57108	46-0382186	501(C)(3)	69,645.	0.			HORSE THERAPY, MORTGAGE REDUCTION, GENERAL SUPPORT
THE BANQUET 900 E. EIGHTH STREET SIOUX FALLS, SD 57103	46-0387495	501(C)(3)	137,173.	0.			GENERAL SUPPORT
REACH LITERACY 2101 E. 41ST STREET #23 SIOUX FALLS, SD 57105	46-0396579	501(C)(3)	11,700.	0.			GENERAL SUPPORT
SOUTH DAKOTA COMMUNITY FOUNDATION 2310 PATRON PARKWAY PO BOX 296 PIERRE, SD 57501	46-0398115	501(C)(3)	311,250.	0.			PROGRAM SUPPORT
HOLY CROSS LUTHERAN CHURCH 1300 S. SERTOMA AVENUE SIOUX FALLS, SD 57106	46-0398455	501(C)(3)	14,800.	0.			GENERAL SUPPORT
BOYS & GIRLS CLUBS OF THE SIOUX EMPIRE - 100 S. SPRING AVENUE #280 - SIOUX FALLS, SD 57104	46-0399482	501(C)(3)	73,571.	0.			SCHOLARSHIP SUPPORT, CHILDCARE SUPPORT, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ABIDING SAVIOR FREE LUTHERAN CHURCH - 4100 S. BAHNSON AVENUE - SIOUX FALLS, SD 57103-5851	46-0406443	501(C)(3)	28,800.	0.			GENERAL SUPPORT
HABITAT FOR HUMANITY OF GREATER SIOUX FALLS - 721 E. AMIDON STREET - SIOUX FALLS, SD 57104-1015	46-0407140	501(C)(3)	36,444.	0.			GENERAL SUPPORT
LORD OF LIFE LUTHERAN CHURCH 2600 S. SYCAMORE AVENUE SIOUX FALLS, SD 57110-5968	46-0410470	501(C)(3)	49,800.	0.			GENERAL SUPPORT
BISHOP O'GORMAN CATHOLIC SCHOOLS 3100 W. 41ST STREET SIOUX FALLS, SD 57105-4222	46-0413591	501(C)(3)	52,501.	0.			BUILDING UPGRADES, TEACHER SALARY FUND, GENERAL SUPPORT
ST. DYSMAS OF SOUTH DAKOTA 1300 E. TENTH STREET SIOUX FALLS, SD 57103	46-0416529	501(C)(3)	11,496.	0.			GENERAL SUPPORT
THE COMMUNITY OUTREACH 1915 E. EIGHTH STREET #105 SIOUX FALLS, SD 57103	46-0416744	501(C)(3)	10,000.	0.			GENERAL SUPPORT
GREAT BEAR MANAGEMENT INC. 2401 W. 49TH STREET SIOUX FALLS, SD 57105-6500	46-0417880	501(C)(4)	93,781.	0.			ADAPTIVE SKI TRAINING EQUIPMENT PURCHASE
ST. FRANCIS HOUSE 210 N. SHERMAN AVENUE SIOUX FALLS, SD 57103	46-0423202	501(C)(3)	73,840.	0.			GENERAL SUPPORT
SIOUX FALLS AREA CASA 100 S. SPRING AVENUE SIOUX FALLS, SD 57104	46-0430647	501(C)(3)	49,699.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FAMILY CONNECTION PO BOX 100 SIOUX FALLS, SD 57101	46-0435140	501(C)(3)	17,590.	0.			PERSONAL HYGIENE, CHILDREN'S CONNECTION, GENERAL SUPPORT
WASHINGTON PAVILION OF ARTS AND SCIENCE - 301 S. MAIN AVENUE PO BOX 984 - SIOUX FALLS, SD 57101-0984	46-0435791	501(C)(3)	573,175.	0.			CAPITAL CAMPAIGN, PROGRAM SUPPORT, GENERAL SUPPORT
LANDS LUTHERAN CHURCH 47998 292ND STREET HUDSON, SD 57034	46-0438066	501(C)(3)	30,656.	0.			GENERAL SUPPORT
NEW HAVEN MINISTRIES 1915 E. EIGHTH STREET #102 SIOUX FALLS, SD 57103	46-0439619	501(C)(3)	14,658.	0.			GENERAL SUPPORT
SIOUX EMPIRE HOUSING PARTNERSHIP 200 N. PHILLIPS AVENUE #200 SIOUX FALLS, SD 57104-6058	46-0442266	501(C)(3)	36,500.	0.			GENERAL SUPPORT
SANFORD SCHOOL OF MEDICINE OF THE UNIVERSITY OF SOUTH DAKOTA - LEE MEDICAL BUILDING, ROOM 101 414 E. CLARK STREET - VERMILLION, SD	46-0448678	501(C)(3)	29,724.	0.			SCHOLARSHIP SUPPORT, GENERAL SUPPORT
SOUTH DAKOTA GOLF ASSOCIATION JUNIOR GOLF FOUNDATION - PO BOX 88938 - SIOUX FALLS, SD 57109	46-0449824	501(C)(3)	21,449.	0.			FIRST TEE PROGRAM
SIOUX FALLS CARES PO BOX 91831 SIOUX FALLS, SD 57109	46-0450382	501(C)(3)	10,530.	0.			GENERAL SUPPORT
SOUTH DAKOTA SERVICES FOR THE DEAF FOUNDATION - 4101 W. 38TH STREET #101 - SIOUX FALLS, SD 57106	46-0455984	501(C)(3)	22,000.	0.			SCHOLARSHIP SUPPORT, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SPIRIT OF JOY LUTHERAN CHURCH 2208 W. LAQUINTA STREET SIOUX FALLS, SD 57108	46-0457455	501(C)(3)	17,000.	0.			CAPITAL CAMPAIGN, GENERAL SUPPORT
LINCOLN HIGH SCHOOL BAND PARENTS ASSOCIATION - PO BOX 2965 - SIOUX FALLS, SD 57101	46-0457773	501(C)(3)	24,000.	0.			PARADE MARCH SUPPORT, GENERAL SUPPORT
LIFELIGHT COMMUNICATIONS 420 S. DULUTH AVENUE SIOUX FALLS, SD 57104	46-0460742	501(C)(3)	46,000.	0.			GENERAL SUPPORT
CENTER OF HOPE 1905 E. EIGHTH STREET SIOUX FALLS, SD 57103-1809	46-0463138	501(C)(3)	5,700.	0.			GENERAL SUPPORT
ST. PETER'S CEMETERY ASSOCIATION 23994 452ND AVENUE MADISON, SD 57042	46-1750461	501(C)(13)	12,057.	0.			MAINTENANCE OF PUBLIC AREAS OF THE CEMETERY
HARMONY SOUTH DAKOTA 4005 W. 90TH STREET SIOUX FALLS, SD 57108	46-3296505	501(C)(3)	9,110.	0.			GENERAL SUPPORT
SIOUX FALLS CANINE RESCUE 105 W. CHICORY DRIVE BRANDON, SD 57005	46-3760170	501(C)(3)	7,000.	0.			GENERAL SUPPORT
CHRISTIAN YOUTH ACTIVITY LEAGUE 47644 273RD STREET HARRISBURG, SD 57032-0002	46-4964311	501(C)(3)	15,000.	0.			FLAG FOOTBALL PROGRAM
STOCKYARDS AG EXPERIENCE PO BOX 2042 SIOUX FALLS, SD 57101	46-5391991	501(C)(3)	156,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BLACK HILLS STATE UNIVERSITY 1200 UNIVERSITY STREET #9502 SPEARFISH, SD 57799-9502	46-6000364	170(C)(1)	38,900.	0.			CAPITAL CAMPAIGN
CATHOLIC DIOCESE OF SIOUX FALLS 523 N. DULUTH AVENUE SIOUX FALLS, SD 57104-2714	46-6000424	501(C)(3)	612,009.	0.			CAPITAL CAMPAIGNS, PARISH SUPPORT, GENERAL SUPPORT
CITY OF SIOUX FALLS 231 N. DAKOTA AVENUE PO BOX 7402 SIOUX FALLS, SD 57117	46-6000425	170(C)(1)	8,422,649.	0.			JACOBSON PLAZA PROJECT, PARKS & PLAYGROUNDS, SOCCER PITCH, SWIMMING LESSONS
PARKSTON SCHOOL DISTRICT 33-3 102A S. CHAPMAN DRIVE PARKSTON, SD 57366	46-6001961	501(C)(3)	12,158.	0.			SCHOLARSHIP SUPPORT
GARRETSON SCHOOL DISTRICT 49-4 PO BOX C GARRETSON, SD 57030	46-6002580	170(C)(1)	5,262.	0.			AED PURCHASE, PROGRAM SUPPORT
SIOUX FALLS SCHOOL DISTRICT #49-5 201 E. 38TH STREET SIOUX FALLS, SD 57105-5898	46-6002586	501(C)(3)	2,440,159.	0.			BOOK CLUB, FIELD TRIPS, PLAYGROUND EQUIPMENT
ST. MARY'S PARISH - DELL RAPIDS 608 E. EIGHT STREET DELL RAPIDS, SD 57022	46-6003662	501(C)(3)	250,000.	0.			GENERAL SUPPORT
MEMORIAL LUTHERAN CHURCH 5000 S. WESTERN AVENUE SIOUX FALLS, SD 57108-2605	46-6003751	501(C)(3)	8,300.	0.			GENERAL SUPPORT
WEST NIDAROS LUTHERAN CHURCH 25403 471ST AVENUE CROOKS, SD 57020	46-6011973	501(C)(3)	115,779.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE HISTORY CLUB 758 S. PHILLIPS AVENUE SIOUX FALLS, SD 57104	46-6012327	501(C)(3)	11,049.	0.			GENERAL SUPPORT
SOUTH DAKOTA ORNITHOLOGISTS' UNION 8504 E. 38TH STREET SIOUX FALLS, SD 57110	46-6013509	501(C)(3)	5,700.	0.			SCHOLARSHIP SUPPORT, GENERAL SUPPORT
GREAT PLAINS ZOO & DELBRIDGE MUSEUM - 805 S. KIWANIS AVENUE - SIOUX FALLS, SD 57104-3798	46-6015015	501(C)(3)	253,918.	0.			BUTTERFLY HOUSE & AQUARIUM, GENERAL SUPPORT
SCOTTISH RITE FOUNDATION OF SOUTH DAKOTA - PO BOX 567 - MITCHELL, SD 57301	46-6015073	501(C)(3)	15,807.	0.			GENERAL SUPPORT
SOUTH DAKOTA SYMPHONY ORCHESTRA 301 S. MAIN AVENUE SIOUX FALLS, SD 57104	46-6017026	501(C)(3)	227,148.	0.			CONCERT SPONSORSHIPS, GENERAL SUPPORT
UNIVERSITY OF SOUTH DAKOTA FOUNDATION - 1110 N. DAKOTA STREET - VERMILLION, SD 57069-1218	46-6018891	501(C)(3)	172,332.	0.			ATHLETIC DEPARTMENT, SCHOLARSHIP SUPPORT, CAPITAL CAMPAIGNS, GENERAL SUPPORT
ST. MARK'S LUTHERAN CHURCH 2001 S. ELMWOOD AVENUE SIOUX FALLS, SD 57105	46-6026433	501(C)(3)	50,000.	0.			GENERAL SUPPORT
CHRIST THE KING CATHOLIC CHURCH PO BOX 399 PRESHO, SD 57568	46-6028078	501(C)(3)	10,000.	0.			GENERAL SUPPORT
BRANDON LUTHERAN CHURCH 600 E. HOLLY BOULEVARD PO BOX 320 BRANDON, SD 57005	46-6034467	501(C)(3)	5,975.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MOUNT ZION CEMETERY SOCIETY 55 RAMBLING BROOK ROAD CHAPPAQUA, NY 10514	46-6058891	501(C)(13)	9,000.	0.			MAINTENANCE OF PUBLIC AREAS OF THE CEMETERY
CATHOLIC COMMUNITY FOUNDATION FOR EASTERN SD - 523 N. DULUTH AVENUE - SIOUX FALLS, SD 57104-2714	46-6068924	501(C)(3)	254,546.	0.			CAPITAL CAMPAIGNS, GENERAL SUPPORT
NEBRASKA WESLEYAN UNIVERSITY 5000 ST. PAUL AVENUE LINCOLN, NE 68504-2760	47-0376524	501(C)(3)	29,205.	0.			SCHOLARSHIP SUPPORT
CREIGHTON UNIVERSITY 2500 CALIFORNIA PLAZA OMAHA, NE 68178	47-0376583	501(C)(3)	5,100.	0.			PARENT AND FAMILY LEADERSHIP, GENERAL SUPPORT
FALLS AREA SINGLE TRACK PO BOX 90144 SIOUX FALLS, SD 57109	47-1254119	501(C)(3)	10,250.	0.			TRAIL EXPANSION
FRIENDS OF THE BIG SIOUX RIVER 400 N. MAIN AVENUE #205 SIOUX FALLS, SD 57104	47-3343873	501(C)(3)	21,250.	0.			MAPPING & PHOTO PROJECT, GENERAL SUPPORT
SOUTH DAKOTA YOUTH FOUNDATION 1310 MAIN AVENUE S. #109 BROOKINGS, SD 57006	47-4832848	501(C)(3)	30,000.	0.			PROGRAM SUPPORT
VETERANS COMMUNITY PROJECT 367 N. WILLOW AVENUE SIOUX FALLS, SD 57104	47-4960735	501(C)(3)	971,150.	0.			CAPITAL CAMPAIGN, GENERAL SUPPORT
CALL TO FREEDOM 1915 E. EIGHTH STREET #100 SIOUX FALLS, SD 57103	47-5469817	501(C)(3)	58,302.	0.			CONSTRUCTION SUPPORT, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
HEARTLAND VELO 666 GRAND AVENUE #2000 DES MOINES, IA 50309	47-5479625	501(C)(3)	10,000.	0.			GENERAL SUPPORT
GROUND WORKS MIDWEST 102 N. KROHN PLACE #116 SIOUX FALLS, SD 57103	47-5498537	501(C)(3)	41,000.	0.			GENERAL SUPPORT
MIDWEST DISTRICT MISSIONARY CHURCH 14958 WILD INDIGO STREET BENNINGTON, NE 68007	47-6026578	501(C)(3)	15,000.	0.			GENERAL SUPPORT
PRAIRIE HILLS COVENANT CHURCH 6000 E. 33RD STREET SIOUX FALLS, SD 57110	51-0140098	501(C)(3)	51,319.	0.			GENERAL SUPPORT
BISHOP O'GORMAN CATHOLIC SCHOOLS FOUNDATION - 3100 W. 41ST STREET - SIOUX FALLS, SD 57105-4222	51-0145184	501(C)(3)	84,445.	0.			CHOIR DEPARTMENT SUPPORT, TEACHER SALARY FUND, GENERAL SUPPORT
NATIONAL PARK FOUNDATION 1500 K STREET NW #700 WASHINGTON, DC 20005	52-1086761	501(C)(3)	11,000.	0.			GENERAL SUPPORT
PHYSICIANS COMMITTEE FOR RESPONSIBLE MEDICINE - 5100 WISCONSIN AVE., NW, SUITE 400 - WASHINGTON, DC 20016-4131	52-1394893	501(C)(3)	10,000.	0.			GENERAL SUPPORT
AMERICAN RED CROSS 2925 E. 57TH STREET SIOUX FALLS, SD 57108	53-0196605	501(C)(3)	69,747.	0.			DISASTER RELIEF, GENERAL SUPPORT
FIRST PRESBYTERIAN CHURCH - BONITA SPRINGS - 9715 BONITA BEACH ROAD - BONITA SPRINGS, FL 34135	59-1622501	501(C)(3)	10,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MAKE-A-WISH - SOUTHERN FLORIDA 4491 S. STATE ROAD 7 SUITE 201 FT. LAUDERDALE, FL 33314-4035	59-2620322	501(C)(3)	6,000.	0.			GENERAL SUPPORT
THE SHELTER FOR ABUSED WOMEN & CHILDREN - PO BOX 10102 - NAPLES, FL 34101	59-2752895	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
LEVITT AT THE FALLS 400 N. MAIN AVENUE #202 SIOUX FALLS, SD 57104	61-1699910	501(C)(3)	89,900.	0.			CONCERT SPONSORSHIPS, GENERAL SUPPORT
PRISON FELLOWSHIP PO BOX 1550 MERRIFIELD, VA 22116-1550	62-0988294	501(C)(3)	5,600.	0.			GENERAL SUPPORT
LIFELINE CHILDREN'S SERVICES 1915 E. EIGHTH STREET #101 SIOUX FALLS, SD 57103	63-0896878	501(C)(3)	29,000.	0.			GENERAL SUPPORT
SIOUX EMPIRE PIT RESCUE PO BOX 2321 SIOUX FALLS, SD 57101	71-1051859	501(C)(3)	12,500.	0.			GENERAL SUPPORT
THE DIOCESE OF SOUTH DAKOTA 408 N. JEFFERSON AVENUE PIERRE, SD 57501-2626	72-1529199	501(C)(3)	128,198.	0.			BUILDING MAINTENANCE, SUPPORT FOR INDIVIDUAL CHURCHES
TEA AREA SCHOOL DISTRICT 41-5 PO BOX 488 TEA, SD 57064	74-3076050	501(C)(3)	6,900.	0.			PROGRAM SUPPORT
THE PREMIERE PLAYHOUSE 315 N. PHILLIPS AVENUE SIOUX FALLS, SD 57104-6005	80-0074622	501(C)(3)	43,155.	0.			PENGUIN PROJECT, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ALL CATS RESCUE PO BOX 464 SIOUX FALLS, SD 57101	80-0218548	501(C)(3)	5,100.	0.			VETERINARIAN CARE, GENERAL SUPPORT
FURNITURE MISSION OF SOUTH DAKOTA 209 N. NESMITH AVENUE SIOUX FALLS, SD 57103	81-0584500	501(C)(3)	174,980.	0.			WAREHOUSE STAFFING SUPPORT, CAPITAL CAMPAIGN, GENERAL SUPPORT
STARTUP SIOUX FALLS 100 E. SIXTH STREET SIOUX FALLS, SD 57104	81-0585921	501(C)(4)	65,333.	0.			BUILDING RENOVATION
THINK 3D SOLUTIONS 401 E. EIGHTH STREET #207 SIOUX FALLS, SD 57103	81-1888215		99,756.	0.			LEADERS OF TOMORROW PROGRAM
HORIZON HEALTH FOUNDATION 125 S. MAIN STREET HOWARD, SD 57349	81-2678046	501(C)(3)	5,700.	0.			DENTAL SENSORS
B-SQUAD DOG RESCUE PO BOX 583 BRANDON, SD 57005	81-3977832	501(C)(3)	10,000.	0.			GENERAL SUPPORT
CHABAD LUBAVITCH OF SOUTH DAKOTA 2900 W. OLD YANKTON ROAD SIOUX FALLS, SD 57108	81-4118734	501(C)(3)	100,500.	0.			SPEAKER CONFERENCE, GENERAL SUPPORT
SIOUX FALLS THRIVE 2104 S. SUMMIT AVENUE #237 SIOUX FALLS, SD 57105	81-4491870	501(C)(4)	258,577.	0.			MOBILE FOOD MARKET, PROGRAM SUPPORT
SOUTH DAKOTA NEWS WATCH PO BOX 90205 SIOUX FALLS, SD 57109	81-4674814	501(C)(3)	91,750.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LEADERSHIP SOUTH DAKOTA PO BOX 91533 SIOUX FALLS, SD 57109	82-0880122	501(C)(3)	10,250.	0.			GENERAL SUPPORT
ST. PETER ON THE PRAIRIE PO BOX 314 MADISON, SD 57042	82-1985362	501(C)(3)	26,917.	0.			BUILDING UPGRADES, GENERAL SUPPORT
SIOUX FALLS HOPE COALITION 2601 S. MINNESOTA AVENUE #105 - PMB SIOUX FALLS, SD 57105	82-2097994	501(C)(3)	75,733.	0.			GENERAL SUPPORT
SOUTH DAKOTA SALUTES 158 SIGNAL HILL ROAD YANKTON, SD 57078	82-2307913	501(C)(3)	53,000.	0.			GENERAL SUPPORT
SIOUX FALLS SKATEPARK ASSOCIATION PO BOX 858 SIOUX FALLS, SD 57101	82-3310395	501(C)(3)	337,000.	0.			GENERAL SUPPORT
HUNGRY HEARTS 4701 E. 54TH STREET SIOUX FALLS, SD 57101	83-1062551	501(C)(3)	6,100.	0.			GENERAL SUPPORT
TRE MINISTRIES 900 W. 11TH STREET SIOUX FALLS, SD 57104	83-1551427	501(C)(3)	13,250.	0.			GENERAL SUPPORT
WAGNER COMMUNITY SWIMMING POOL 29912 399TH AVENUE WAGNER, SD 57380	83-1905901	501(C)(3)	200,000.	0.			CONSTRUCTION PROJECT
HOPE FOR THE HOPELESS ORGANIZATION H2O - 516 S. LOWELL AVENUE - SIOUX FALLS, SD 57103	83-2055081	501(C)(3)	19,500.	0.			BUILDING PROJECT, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SOUTH DAKOTA MILITARY HERITAGE ALLIANCE - 1600 W. RUSSELL STREET - SIOUX FALLS, SD 57104	83-2381925	501(C)(3)	152,000.	0.			PROGRAM SUPPORT, GENERAL SUPPORT
CLUBCENTRAL VOLLEYBALL 813 S. HONEY LOCUST AVENUE SIOUX FALLS, SD 57110	83-2745193	501(C)(3)	6,000.	0.			TRAVEL, TOURNAMENT FEES, AND UNIFORMS
EMILY'S HOPE, INC. 221 S. PHILLIPS AVENUE #203 SIOUX FALLS, SD 57104	83-3324332	501(C)(3)	30,625.	0.			NARCAN DISTRIBUTION, DRUG PREVENTION EDUCATION, GENERAL SUPPORT
SIOUX FALLS SOCCER ACADEMY 1401 N. WOODRIDGE AVENUE SIOUX FALLS, SD 57107	83-3623615	501(C)(3)	15,000.	0.			PROGRAM SUPPORT
YOUNG LIFE 1412 S. MINNESOTA AVENUE SIOUX FALLS, SD 57105	84-0385934	501(C)(3)	6,950.	0.			GENERAL SUPPORT
DENVER CHRISTIAN SCHOOL 3898 S. TELLER STREET LAKEWOOD, CO 80235	84-0426076	501(C)(3)	50,000.	0.			PERFORMING ARTS CENTER
LUKE SOCIETY 3409 GATEWAY BOULEVARD #1000 SIOUX FALLS, SD 57106	84-0563440	501(C)(3)	7,500.	0.			GENERAL SUPPORT
FELLOWSHIP OF CATHOLIC UNIVERSITY STUDENTS (FOCUS) - PO BOX 17408 - DENVER, CO 80217	84-1522811	501(C)(3)	117,500.	0.			MINISTRY SUPPORT
LOVE INC OF GREATER CANTON 111 E. SIXTH STREET CANTON, SD 57013	84-1696089	501(C)(3)	6,439.	0.			DISASTER RELIEF

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
SOUTH DAKOTA BALLET COMPANY 204 E. WILLOW STREET BERESFORD, SD 57004	84-1805666	501(C)(3)	11,500.	0.			GENERAL SUPPORT
WINGS OF VALOR 45618 278TH STREET PARKER, SD 57053	84-3711088	501(C)(3)	210,000.	0.			ENDOWMENT SUPPORT, GENERAL SUPPORT
THE NAVIGATORS PO BOX 50500 COLORADO SPRINGS, CO 80949	84-6007896	501(C)(3)	17,680.	0.			MINISTRY SUPPORT
JOURNEY OF HOPE INC PO BOX 826 SIOUX FALLS, SD 57101	85-3189862	501(C)(3)	8,250.	0.			PROGRAM SUPPORT
RARE BY DESIGN 4701 S. SHIELDS AVENUE SIOUX FALLS, SD 57103	86-2990471	501(C)(3)	10,000.	0.			PROGRAM SUPPORT
CHRIST OUR HOPE ANGLICAN CHURCH 1310 S. MAIN AVENUE SIOUX FALLS, SD 57105	87-2228828	501(C)(3)	16,700.	0.			GENERAL SUPPORT
FAMILY DAYCARE 3704 S. GREENWOOD AVENUE SIOUX FALLS, SD 57106	87-2692781	501(C)(3)	5,600.	0.			GENERAL SUPPORT
READING BRIDGE INC. 807 N. COLUMBIA DRIVE SIOUX FALLS, SD 57103	87-3849602	501(C)(3)	30,000.	0.			PROGRAM SUPPORT
LONGLEY FOUNDATION 3505 S. MARSON MANOR CIRCLE SIOUX FALLS, SD 57103	87-4707321	501(C)(3)	10,000.	0.			GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
KINGDOM WORK FOUNDATION PO BOX 89431 SIOUX FALLS, SD 57109	87-4735196	501(C)(3)	6,400.	0.			GENERAL SUPPORT
LUTHER HOUSE OF STUDY 2100 S. SUMMIT AVENUE SIOUX FALLS, SD 57105	88-1810650	501(C)(3)	55,657.	0.			GENERAL SUPPORT
SOUTH DAKOTA HISPANIC CHAMBER OF COMMERCE - 120 S. INDIANA AVENUE - SIOUX FALLS, SD 57103	88-1982887	501(C)(3)	10,000.	0.			CAPACITY BUILDING
BRIDGING THE OPPORTUNITY GAP 401 E. EIGHTH STREET #207 SIOUX FALLS, SD 57103	88-2510081	501(C)(3)	26,000.	0.			LEADERS OF TOMORROW PROGRAM
DIRECT LINE 225 W. NINTH STREET SIOUX FALLS, SD 57104	90-0387693	501(C)(3)	22,182.	0.			GENERAL SUPPORT
PACIFIC LUTHERAN UNIVERSITY 12180 PARK STREET TACOMA, WA 98447	91-0565571	501(C)(3)	7,076.	0.			SCHOLARSHIP SUPPORT
CHILDREN OF THE NATIONS PO BOX 3970 SILVERDALE, WA 98383	91-1702551	501(C)(3)	11,000.	0.			GENERAL SUPPORT
DUCKS UNLIMITED - SOUTH DAKOTA CHAPTER - 420 PURDUE STREET - VERMILLION, SD 57069	91-1784670	501(C)(3)	15,000.	0.			GENERAL SUPPORT
BISHOP DUDLEY HOSPITALITY HOUSE 101 N. INDIANA AVENUE SIOUX FALLS, SD 57103	91-1836528	501(C)(3)	176,583.	0.			CENTER FOR FAMILIES, GENERAL SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE CULTURE LINK CORP 707 W. 11TH STREET #3 SIOUX FALLS, SD 57104	92-1562334	501(C)(3)	25,000.	0.			GENERAL SUPPORT
LIGHT FOR THE NEXT GENERATION 1200 E. THIRD STREET #210 SIOUX FALLS, SD 57104	92-3732140	501(C)(3)	20,500.	0.			PROGRAM SUPPORT
WALK THRU THE BIBLE MINISTRIES 5550 TRIANGLE PARKWAY #250 PEACHTREE CORNERS, GA 30092	93-0669857	501(C)(3)	10,000.	0.			GENERAL SUPPORT
CROOKS VETERANS PARK 117 WINTERBERRY CIRCLE CROOKS, SD 57020	93-1433603	501(C)(3)	11,000.	0.			FLAGPOLES, GENERAL SUPPORT
MIDWEST STREET MEDICINE 605 S. NICHOLAS CIRCLE BRANDON, SD 57005	93-2081981	501(C)(3)	32,000.	0.			PROGRAM STARTUP, GENERAL SUPPORT
SOUTH DAKOTA BLACK CHAMBER OF COMMERCE - 5013 S. LOUISE AVENUE #1276 - SIOUX FALLS, SD 57108	93-3682013	501(C)(6)	10,000.	0.			PROGRAM SUPPORT
LUTHERAN CONGREGATION SUPPORT NETWORK - 2100 S. SUMMIT AVENUE - SIOUX FALLS, SD 57105	93-4271774	501(C)(3)	20,000.	0.			GENERAL SUPPORT
STANFORD UNIVERSITY PO BOX 20466 STANFORD, CA 94309-0466	94-1156365	501(C)(3)	31,000.	0.			HOOVER FOUNDATION, MEN'S GOLF PROGRAM, GENERAL SUPPORT
WYCLIFFE BIBLE TRANSLATORS PO BOX 628200 ORLANDO, FL 32862	95-1831097	501(C)(3)	19,500.	0.			MINISTRY SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule I (Form 990)

31-1748533

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
WORLD VISION PO BOX 9716 FEDERAL WAY, WA 98063	95-1922279	501(C)(3)	7,448.	0.			MINISTRY SUPPORT
SOUTHWEST CHURCH 44-175 WASHINGTON STREET INDIAN WELLS, CA 92210	95-2816362	501(C)(3)	200,000.	0.			GENERAL SUPPORT
KINGS SCHOOLS OF THE DESERT 67675 BOLERO ROAD PALM SPRINGS, CA 92264	95-3809983	501(C)(3)	50,000.	0.			GENERAL SUPPORT
CRU PO BOX 628222 ORLANDO, FL 32862-8222	95-6006173	501(C)(3)	92,770.	0.			MINISTRY SUPPORT
KNOWN 84 S. WILLOW CREEK STREET CHANDLER, AZ 85225	99-2096455	508(C)(1)(A)	20,000.	0.			PROGRAM SUPPORT

Schedule I (Form 990)

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

31-1748533

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
SCHOLARSHIP ASSISTANCE	175	493,300.	0.	N/A	N/A
HARDSHIP ASSISTANCE	2	20,000.	0.	N/A	N/A

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

SFACF REVIEWS THE TAX STATUS OF POTENTIAL GRANTEEES USING GUIDESTAR CHARITY CHECK, WHICH INTEGRATES DATA FROM IRS PUBLICATION. MONITORING PROCEDURES VARY BASED ON THE GRANTEE'S TAX STATUS, THE PURPOSE OF THE GRANT, AND THE SOURCE OF THE RECOMMENDATION FOR THE GRANT.

GRANTS TO ORGANIZATIONS WITHOUT 501(C)(3) OR EQUIVALENT TAX STATUS ARE MADE USING STANDARD EXPENDITURE RESPONSIBILITY PROCEDURES. TO ASSURE THAT A PROPOSED ACTIVITY IS EXCLUSIVELY CHARITABLE AND THAT THE ORGANIZATION HAS

Part IV Supplemental Information

THE CAPACITY TO PERFORM SUCCESSFULLY, AN ORGANIZATION WITHOUT CHARITABLE TAX STATUS IS SUBJECT TO PRE-GRANT INQUIRY. THE INQUIRY AND ITS OUTCOME ARE DOCUMENTED IN A COMPLIANCE FILE. IF IN SFACF'S OPINION, ORGANIZATIONAL CAPACITY IS WEAK, A GRANT WILL BE PAID ONLY AS REIMBURSEMENT FOR DOCUMENTED CHARITABLE EXPENSES. OTHERWISE, THE ORGANIZATION IS REQUIRED TO SIGN A GRANT AGREEMENT AND TO REPORT ON THE OUTCOMES OF THE SUPPORTED CHARITABLE ACTIVITIES.

FOR GRANTS MADE TO 501(C)(3) ORGANIZATIONS AND CHARITABLE EQUIVALENTS, SUCH AS RELIGIOUS ORGANIZATIONS AND GOVERNMENTAL ENTITIES:

-ALL GRANT RECOMMENDATIONS FROM DONOR-ADVISORS ARE REVIEWED PRIOR TO APPROVAL TO ASSURE THAT NEITHER THE DONOR-ADVISOR NOR PERSONS RELATED TO THE ADVISOR WILL BENEFIT FROM THE GRANT. AT THE REQUEST OF THE DONOR-ADVISOR, SFACF WILL REQUIRE, ACCEPT, AND REVIEW POST-GRANT EVALUATIONS.

-ORGANIZATIONS RECEIVING COMPETITIVELY AWARDED GRANTS FROM SFACF'S GRANTS COMMITTEE FOR A SPECIFIC PURPOSE ARE REQUIRED TO SIGN GRANT AGREEMENTS AND TO REPORT ON THE OUTCOMES OF THE ACTIVITIES SUPPORTED. EVALUATIONS ARE REVIEWED BY THE GRANTS COMMITTEE AS THEY ARE RETURNED TO SFACF. ADDITIONAL GRANTS ARE NOT MADE TO AN ORGANIZATION THAT FAILS TO REPORT OR THAT FILES AN UNSATISFACTORY REPORT UNTIL THE ORGANIZATION IS IN COMPLIANCE WITH EVALUATION STANDARDS.

-ORGANIZATIONS BENEFITING FROM ANNUAL DISTRIBUTIONS MADE FROM DESIGNATED AND AGENCY FUNDS RECEIVE NOTIFICATION OF PURPOSE RESTRICTIONS PLACED ON THE GRANT AND EITHER 1) CERTIFY THAT BY CASHING THE CHECK THE PROCEEDS WILL BE

Part IV Supplemental Information

USED FOR THE INTENDED PURPOSE OR 2) ARE REQUIRED TO SUBMIT A REPORT TO SFACF VERIFYING THE USE OF THE GRANT. ADDITIONAL GRANTS ARE NOT MADE TO AN ORGANIZATION THAT FAILS TO REPORT OR THAT FILES AN UNSATISFACTORY REPORT UNTIL THE ORGANIZATION HAS TAKEN STEPS TO AND DEMONSTRATED IT HAS AND WILL COMPLY WITH GRANT RESTRICTIONS.

-SCHOLARSHIPS AWARDED BY SFACF ARE APPROVED AND PAID TO EDUCATIONAL INSTITUTIONS ONLY AFTER VERIFYING STUDENT ENROLLMENT, AND IN THE CASE OF SCHOLARSHIP RENEWAL, A STUDENT'S CONTINUING FINANCIAL NEED AND ACADEMIC ELIGIBILITY FOR ASSISTANCE.

PART II, LINE 1, COLUMN (H):

NAME OF ORGANIZATION OR GOVERNMENT: AUGUSTANA UNIVERSITY

(H) PURPOSE OF GRANT OR ASSISTANCE: CAMPUS UPGRADES, LIBRARY SUPPORT, SCHOLARSHIP SUPPORT, CENTER FOR WESTERN STUDIES, GENERAL SUPPORT

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization SIOUX FALLS AREA COMMUNITY FOUNDATION, INC.	Employer identification number 31-1748533
--	---

Part I Questions Regarding Compensation

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

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

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

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

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

- | | |
|---|---|
| ☒ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☒ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

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

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

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

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

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

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

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

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

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

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

	Yes	No
--	-----	----

1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2023

Schedule J (Form 990) 2023

Page 2

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

[illegible]

Part III	Supplemental Information
-----------------	---------------------------------

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**SCHEDULE M
(Form 990)**

Department of the Treasury
Internal Revenue Service

Noncash Contributions

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Employer identification number
31-1748533

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	121	6,585,020.	AVERAGE MARKET VALUE
10 Securities - Closely held stock	X	1	23,925.	APPRAISAL
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other ...				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions
for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **3**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	X	
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2023

Part II

Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 32B:

SFACF USES VARIOUS BANK TRUST DEPARTMENTS AND BROKERAGE FIRMS TO ACCEPT
AND SELL CONTRIBUTIONS OF SECURITIES AND MUTUAL FUNDS.

SCHEDULE M, PART I, COLUMN (B):

REPORTING THE NUMBER OF CONTRIBUTIONS

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.

Employer identification number

31-1748533

FORM 990, PART III, LINE 1

THE COMMUNITY FOUNDATION CULTIVATES PHILANTHROPY BY INSPIRING NEW
GENERATIONS OF DONORS TO NURTURE SIOUX FALLS' POSITION AS A NATIONALLY
RECOGNIZED CHARITABLE FRONTRUNNER.

TO THAT END, SFACF MANAGES AND GROWS ENDOWMENTS AND DIRECTS CHARITABLE
GRANTS TO SOCIAL, CULTURAL, EDUCATIONAL, RELIGIOUS, COMMUNITY
DEVELOPMENT, AND ENVIRONMENTS ACTIVITIES THAT ADDRESS THE AREA'S
EMERGING NEEDS AND OPPORTUNITIES. THIS EMPHASIS ON GROWING LONG-TERM
CHARITABLE ENDOWMENTS ASSURES THAT THE STABILITY AND QUALITY OF LIFE WE
ENJOY TODAY WILL BE SUSTAINED FOR GENERATION TO COME, IN GOOD TIMES OR
BAD.

SFACF SERVES MINNEHAHA, LINCOLN, MCCOOK, AND TURNER COUNTIES AND
COMMUNITIES WITHIN A 25-MILE RADIUS OF THE CITY OF SIOUX FALLS, SOUTH
DAKOTA.

FORM 990, PART III, LINE 4A

CHARITABLE ORGANIZATIONS RECEIVED SUPPORT IN PROGRAM AREAS THAT INCLUDE
ARTS AND HUMANITIES, COMMUNITY DEVELOPMENT, EDUCATION, ENVIRONMENT,
HEALTH, HUMAN SERVICES, AND RELIGION.

SFACF HAS MET AND ADHERES TO NATIONAL STANDARDS FOR COMMUNITY
FOUNDATIONS IN THE U.S. AS ESTABLISHED BY THE COUNCIL ON FOUNDATIONS,
WWW.COF.ORG, ARLINGTON, VIRGINIA.

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

Schedule O (Form 990) 2023

Name of the organization SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.

Employer identification number
31-1748533

FORM 990, PART VI, SECTION A, LINE 4:

THE SIOUX FALLS AREA COMMUNITY FOUNDATION UPDATED BYLAWS WITH ASSISTANCE OF
LEGAL COUNSEL. CHANGES WERE REVIEWED AND APPROVED BY THE FOUNDATION LEGAL
COMMITTEE AND BOARD OF DIRECTORS. THESE UPDATES (LISTED BELOW) AIMED TO
MODERNIZE GOVERNANCE PRACTICES AND IMPROVE OPERATIONAL EFFICIENCY FOR THE
COMMUNITY FOUNDATION.

THE KEY CHANGES ARE AS FOLLOWS:

- ENHANCED AND MODERNIZED COMMUNICATION METHODS, INCLUDING ELECTRONIC
DELIVERY OF MEETING NOTICES AND THE ABILITY FOR VIRTUAL CONFERENCING.
- INSTITUTED NEW TERM OF OFFICE LIMITS, INCLUDING A TWO-YEAR TERM LIMIT FOR
THE CHAIR OF THE BOARD AND ALLOWING THE CHAIR AN ADDITIONAL YEAR TO SERVE
IN THE CAPACITY CHAIR, WHOSE TERM WOULD HAVE OTHERWISE EXPIRED.
- UPDATED DISTRIBUTION REQUIREMENTS FOR ITS REPORT OF FINANCIAL CONDITION,
ACTIVITIES AND DISTRIBUTIONS. INSTEAD OF RELYING SOLELY ON A TRADITIONAL
NEWSPAPER PUBLICATION FOR DELIVERY, THE FOUNDATION NOW ALLOWS FOR MODERN
METHODS OF PUBLIC DISSEMINATION, AS DETERMINED BY THE BOARD.
- INTRODUCED THE ROLE OF CHIEF FINANCIAL OFFICER AS AN OFFICER OF THE
FOUNDATION.
- REVISED THE APPROVAL PROCESS FOR PAYMENTS, ALLOWING FOR ELECTRONIC
SIGNATURES.
- INCREASED THE THRESHOLD FOR REQUIRING TWO OFFICER SIGNATURES ON CHECKS,
DRAFTS OR OTHER WITHDRAWALS FROM \$1,000 TO \$5,000.

FORM 990, PART VI, SECTION B, LINE 11B:

STAFF COMPILES INFORMATION FOR SFACF'S TAX RETURN AND REVIEWS THE
INDEPENDENT ACCOUNTING FIRM'S DRAFT DOCUMENT.

Name of the organization	SIOUX FALLS AREA COMMUNITY FOUNDATION, INC.	Employer identification number	31-1748533
--------------------------	--	--------------------------------	------------

WHEN COMPLETE, STAFF PRESENT THE DRAFT (WITH THE EXCEPTION OF SCHEDULE B, SCHEDULE OF CONTRIBUTORS, WHICH IN DEFERENCE TO DONORS' DESIRE FOR PRIVACY IS REVIEWED BY THE CHAIR OF THE BOARD OF DIRECTORS) TO A JOINT MEETING OF THE AUDIT AND FINANCE COMMITTEES, THE MEMBERSHIP OF WHICH IS COMPRISED OF BOARD MEMBERS AND ATTORNEYS AND/OR CPAS DRAWN FROM THE COMMUNITY.

ONCE APPROVED AT THE COMMITTEE LEVEL, ALL MEMBERS OF THE GOVERNING BOARD RECEIVE ELECTRONIC COPIES OF THE TAX RETURN, WITH SCHEDULE B REDACTED. THE BOARD REVIEWS, DISCUSSES, AND APPROVES THE RETURN. THE PREPARER SUBSEQUENTLY FILES THE TAX RETURN.

THIS REVIEW PROCESS IS CONDUCTED ANNUALLY.

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

AT THE BEGINNING OF EACH FISCAL YEAR, ALL MEMBERS OF SFACF'S STAFF, ITS BOARD OF DIRECTORS, STANDING COMMITTEES, AND BOARD MEMBERS OF EASTBANK LAND CO. FILE CONFLICT OF INTEREST FORMS WITH THE PRESIDENT/CEO. THE FORMS DISCLOSE EACH INDIVIDUAL'S AFFILIATIONS WITH OTHER NONPROFIT ORGANIZATIONS AND SFACF VENDORS. THESE FORMS ARE COMPILED IN THE GOVERNING BOARD'S POLICY MANUAL, WHICH IS AVAILABLE ONLINE, AND ARE AVAILABLE FOR PUBLIC REVIEW UPON REQUEST.

AT THE BEGINNING OF EACH MEETING, THE PERSON PRESIDING CALLS FOR DISCLOSURE OF CONFLICTS RELATED TO AGENDA ITEMS. BOARD AND COMMITTEE MEMBERS ARE REQUIRED TO GIVE NOTICE OF ANY POTENTIAL CONFLICT OF INTEREST AND "SHALL NOT VOTE ON SUCH MATTER, AND SHALL NOT ATTEMPT TO EXERT PERSONAL INFLUENCE IN CONNECTION THEREWITH."

Name of the organization SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.

Employer identification number
31-1748533

IN THE EVENT THE EXISTENCE OF A CONFLICT OF INTEREST IS UNCLEAR, AFTER DISCLOSING THE INTEREST AND ALL MATERIAL FACTS, THE PERSON WILL LEAVE THE MEETING WHILE THE REMAINING BOARD OR COMMITTEE MEMBERS DETERMINE WHETHER A CONFLICT OF INTEREST EXISTS.

IF THE BOARD OR A COMMITTEE PERCEIVES THAT A PERSON HAS FAILED TO DISCLOSE ACTUAL OR POSSIBLE CONFLICTS OF INTEREST, IT WILL INFORM THE PERSON OF THE BASIS FOR SUCH BELIEF AND GIVE THAT PERSON AN OPPORTUNITY TO EXPLAIN THE ALLEGED FAILURE TO DISCLOSE.

IF, AFTER HEARING THAT PERSON'S RESPONSE AND AFTER MAKING FURTHER INVESTIGATION AS WARRANTED BY THE CIRCUMSTANCES, THE BOARD OR COMMITTEE DETERMINES THE PERSON HAS FAILED TO DISCLOSE AN ACTUAL OR POSSIBLE CONFLICT OF INTEREST, IT WILL TAKE APPROPRIATE DISCIPLINARY AND CORRECTIVE ACTION, WHICH MAY INCLUDE TERMINATION OF EMPLOYMENT OR DISMISSAL FROM THE BOARD OR COMMITTEE.

FURTHERMORE, THE IMMEDIATE FAMILY OF BOARD AND STAFF ARE NOT ELIGIBLE TO APPLY FOR ANY AWARD PROGRAM ADMINISTERED BY SFACF. AN IMMEDIATE FAMILY MEMBER IS DEFINED AS PARENT OR STEP-PARENT, SPOUSE, CHILD OR STEP-CHILD, GRANDPARENT, GRANDCHILD OR STEP-GRANDCHILD, SIBLING OR STEP-SIBLING, AUNT OR UNCLE, NIECE OR NEPHEW, IN-LAW (MOTHER, FATHER, SISTER, BROTHER, DAUGHTER OR SON), AND OTHER RELATIVE OR SIGNIFICANT OTHERS WHO HAVE LIVED AS PART OF THE BOARD OR STAFF MEMBER'S IMMEDIATE FAMILY.

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

SFACF USES THE COUNCIL ON FOUNDATION'S ANNUAL "GRANTMAKER'S SALARY AND

Name of the organization **SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Employer identification number
31-1748533

BENEFITS REPORT" TO ESTABLISH SALARY RANGES FOR ALL STAFF POSITIONS,
INCLUDING THE TOP MANAGEMENT OFFICIALS.

RANGES ARE BASED ON THE NATIONAL SURVEY'S COMMUNITY FOUNDATION TABLES.

SFACF'S FINANCE COMMITTEE REVIEWS ALL PERSONNEL POLICIES ANNUALLY. THEY
REVIEW SALARY RANGES EACH JANUARY. THE COMMITTEE'S RECOMMENDATIONS ARE
FORWARDED TO THE BOARD OF DIRECTORS FOR FURTHER CONSIDERATION AND
RATIFICATION.

FOLLOWING ANNUAL PERFORMANCE APPRAISALS, THE EXECUTIVE COMMITTEE SETS THE
CEO'S ANNUAL SALARY, AND THE CEO ESTABLISHES THE SALARY OF ALL OTHER STAFF.

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

COPIES OF SFACF'S GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE
AVAILABLE UPON REQUEST AT NO CHARGE TO THE INQUIRER. UNAUDITED FINANCIAL
STATEMENTS ARE INCLUDED IN ITS ANNUAL REPORT. AUDITED FINANCIAL STATEMENTS
AND SFACF'S FEDERAL TAX RETURNS ARE AVAILABLE UPON REQUEST AT NO CHARGE TO
THE INQUIRER AND ONLINE AT WWW.SFACF.ORG AND WWW.GUIDESTAR.ORG, A NATIONAL
CLEARINGHOUSE FOR INFORMATION ON NONPROFITS.

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

CHANGE IN CASH SURRENDER VALUE OF LIFE INSURANCE	287,601.
CHANGE IN NET ASSETS HELD FOR OTHERS, NET OF DISTRIBUTIONS	-3,726,601.
CHANGE IN VALUE OF PLEDGES	26,407.
TOTAL TO FORM 990, PART XI, LINE 9	-3,412,593.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization	SIOUX FALLS AREA COMMUNITY FOUNDATION, INC.	Employer identification number	31-1748533
--------------------------	--	--------------------------------	-------------------

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
EASTBANK LAND COMPANY II, LLC - 47-4549848 200 N CHERAPA PLACE SIOUX FALLS, SD 57103	TO OWN, MANAGE, SELL, LEASE & OTHERWISE HOLD TITLE TO & OPERATE REAL ESTATE	SOUTH DAKOTA	0.	565,000.	SIOUX FALLS AREA COMMUNITY FOUNDATION
EASTBANK LAND IV, LLC - 81-1423793 200 N CHERAPA PLACE SIOUX FALLS, SD 57103	TO OWN, MANAGE, SELL, LEASE & OTHERWISE HOLD TITLE TO & OPERATE REAL ESTATE	SOUTH DAKOTA	0.	150,000.	SIOUX FALLS AREA COMMUNITY FOUNDATION
EASTBANK LAND V, LLC - 85-2962967 200 N CHERAPA PLACE SIOUX FALLS, SD 57103	TO OWN, MANAGE, SELL, LEASE & OTHERWISE HOLD TITLE TO & OPERATE REAL ESTATE	SOUTH DAKOTA	0.	0.	SIOUX FALLS AREA COMMUNITY FOUNDATION

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No

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

Schedule R (Form 990) 2023

**SIOUX FALLS AREA COMMUNITY
FOUNDATION, INC.**

Schedule R (Form 990) 2023

31-1748533 Page **2**

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

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

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

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

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

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

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2023

Page 4

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

[illegible]

Provide additional information for responses to questions on Schedule R. See instructions.