0		Return of Organization Exempt From I	ncome Ta	ax	OMB No. 1545-0047					
Form 🕈	90		der section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)							
	<i>(a)</i> –	 Do not enter social security numbers on this form as it may 	• •	,	Open to Public					
	of the Treasury	► Go to www.irs.gov/Form990 for instructions and the late	•		Inspection					
A Fort	he 2021 calen	-	and ending		, 20					
B Check	if applicable:	C Name of organization ADULT DAY CENTER OF THE BLACK HILLS		D Employ	yer identification number					
Addres	ss change	Doing business as			82-2789782					
Name	change	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telepho	one number					
Initial I	return	4110 WINFIELD ST			(605)791-0436					
Final r	eturn/terminated	City or town, state or province, country, and ZIP or foreign postal code		G Gross	receipts					
Amen	ded return	RAPID CITY, SD 57701		\$	1,603,007					
Applic	ation pending	F Name and address of principal officer:	H(a) Is t	his a group return for	r subordinates? 🗌 Yes 🗴 No					
			H(b) Ar	e all subordinates	s included? Yes No					
Tax-ex	kempt status:	501(c)(3) 501(c) ()	If "	'No," attach a list.	. See instructions					
Websi	ite: 🕨 🛛 WW	N.ADULTDAYCENTERBH.COM	H(c) Gr	oup exemption n	umber 🕨					
	of organization:	Corporation Trust Association X Other > LLC L Year of forma	tion: 2017	M State of lega	I domicile: SD					
Part I	Summa	-								
1	,				POPULATION TO					
a	REMAIN A	T HOME BY PROVIDING DAYTIME RESPITE CARE FOR FAMIL	LES AND CAR	EGIVERS						
anc.										
Governance										
		ox ► [] if the organization discontinued its operations or disposed of more than		1 1	_					
ଅ ଅ		voting members of the governing body (Part VI, line 1a)			9					
Activities &	8									
iviti		er of individuals employed in calendar year 2021 (Part V, line 2a)			21					
Act		er of volunteers (estimate if necessary)			10					
1	7a Total unrela	ted business revenue from Part VIII, column (C), line 12		7a	0					

◄	7a	Total unrelated business revenue from Part VIII, column (C), line 12		7a	0
	b	Net unrelated business taxable income from Form 990-T, Part I, line 11		7b	0
			Prior Year		Current Year
	8	Contributions and grants (Part VIII, line 1h)	47,	278	1,081,498
ne	9	Program service revenue (Part VIII, line 2g)	478,	962	509,873
Revenue	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		293	1,877
Re	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	52,	705	9,759
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	579 ,	238	1,603,007
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)			0
	14	Benefits paid to or for members (Part IX, column (A), line 4)			0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	245,	498	150,620
Expenses	16a	Professional fundraising fees (Part IX, column (A), line 11e)			0
)en	b	Total fundraising expenses (Part IX, column (D), line 25) ▶0			
Ă	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	215,	372	204,679
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	460,	870	355,299
	19	Revenue less expenses. Subtract line 18 from line 12	118,	368	1,247,708
r si			Beginning of Current	t Year	End of Year
ets e	20	Total assets (Part X, line 16)	347,	774	2,036,825
Assets or d Balances	21	Total liabilities (Part X, line 26)	77,	014	518,357
Fund	22	Net assets or fund balances. Subtract line 21 from line 20	270,	760	1,518,468

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.

	BRIAN HAMMERBECK								
Sign	Signature of officer				Date				
Here	BRIAN HAMMERBECK, VICE CHAIR/TREASURER								
	Type or print name and title								
	Print/Type preparer's name	Preparer's signature Date		Check	if PTIN				
Paid	Lucas Ashland	Lucas Ashland	self-employed						
Preparer	Firm's name Ashland	CPA Advisors, PC		Firm's EIN 🕨					
Use Only	Firm's address > 2710 W								
	RAPID C	ITY SD 57702							
May the IRS	May the IRS discuss this return with the preparer shown above? See instructions								

E	III Statement of Program Service Accomplishments Check if Schedule O contains a response or note to any line in this Part III	<u></u>	
E	· · · ·		🗌
E	riefly describe the organization's mission:		
_	NABLING AN AGING AND DISABLED POPULATION TO REMAIN AT HOME BY PROVIDING DA AMILIES AND CAREGIVERS	YTIME RESPITE	CARE FOF
р	Did the organization undertake any significant program services during the year which were not listed on the rior Form 990 or 990-EZ? "Yes." describe these new services on Schedule O.	Yes 🛛	No
3 C s	viol viol	Yes <u>x</u>	No
4 D	Describe the organization's program service accomplishments for each of its three largest program services, as measu xpenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to ne total expenses, and revenue, if any, for each program service reported.		
`	Code:) (Expenses \$303,362 including grants of \$) (Revenue ROVIDING CAREGIVER RELIEF FOR FAMILIES WHO CHOOSE TO CARE FOR LOVED ONES IN		632) 1 TO 6
<u>R</u> -	ATIO IN CARE, TRANSPORTATION, FOOD, AND PERSONAL CARE.		
-			
-			
-			
4b ((Code:) (Expenses \$ including grants of \$) (Revenue	\$)
-			
-			
-			
4c ((Code:) (Expenses \$ including grants of \$) (Revenue	\$)
-			
-			
-			
(Other program services (Describe on Schedule O.) Expenses \$ including grants of \$) (Revenue \$)	
4e T	total program service expenses 303,362	Form	990 (2021)

Form	n 990 (2021) ADULT DAY CENTER OF THE BLACK HILLS 82-27897	82	F	age 3
Pa	Int IV Checklist of Required Schedules			
			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes,"			
	complete Schedule A	1	х	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	x	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to			
	candidates for public office? If "Yes," complete Schedule C, Part I	3		x
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h)			
_	election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		x
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues,	_		
•	assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5		x
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors			
	have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If			
7		6		x
7	Did the organization receive or hold a conservation easement, including easements to preserve open space,	7		v
8	the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	- 1		x
0	complete Schedule D, Part III	8		x
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a			
3	custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or			
	debt negotiation services? If "Yes," complete Schedule D, Part IV	9		x
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments	-		
	or in quasi endowments? If "Yes," complete Schedule D, Part V	10		x
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI,			
	VII, VIII, IX, or X as applicable.			
а				
	complete Schedule D, Part VI	11a	x	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII	11b		x
С	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more			
	of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII	11c		x
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets			
	reported in Part X, line 16? If "Yes," complete Schedule D, Part IX	11d		х
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	11e		x
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses			
	the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X	11f		х
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete			
	Schedule D, Parts XI and XII	12a		x
b				
	"Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b		x
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13		x
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		x
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate			
		146		v
15	foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b		x
15	for any foreign organization? If "Yes," complete Schedule F, Parts II and IV.	15		x
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other	15		
	assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16		x
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on			
••	Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I See instructions	17		x
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on			
-	Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		x
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a?	-		
	If "Yes," complete Schedule G, Part III	19		x
20 a		20a		x
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or			
	domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21		x
		_		

Form	990 (2021)ADULT DAY CENTER OF THE BLACK HILLS82-27	397	82	Р	age 4
Pa	rt IV Checklist of Required Schedules (continued)				
		r		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? If "Yes," complete Schedule I, Parts I and III	•••	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? If "Yes," complete Schedule J	••	23		х
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than				
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b				
	through 24d and complete Schedule K. If "No," go to line 25a		24a		х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	•••	24b		
С	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		05-		
	transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	•••	25a		х
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior				
	year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ?		25h		
26	If "Yes," complete Schedule L, Part 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 or any of these persons? If "Yes," complete Schedule L, Part II		26		v
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key	•••	20		х
21	employee, creator or founder, substantial contributor or employee thereof, a grant selection committee				
	member, or to a 35% controlled entity (including an employee thereof) or family member of any of these				
	persons? If "Yes," complete Schedule L, Part III		27		x
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L,	••			
	Part IV instructions, for applicable filing thresholds, conditions, and exceptions):				
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If				
	"Yes," complete Schedule L, Part IV		28a		x
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV		28b		x
С	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If				
	"Yes," complete Schedule L, Part IV		28c		x
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		29	x	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	ļ			
	conservation contributions? If "Yes," complete Schedule M.		30		х
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		31		х
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	ļ			
	complete Schedule N, Part II		32		х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	ĺ			
	sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		33		х
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,				
	or IV, and Part V, line 1		34		х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		35a		х
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a				
	controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	•••	35b		х
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable				
	related organization? If "Yes," complete Schedule R, Part V, line 2	•••	36		х
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? If "Yes," complete Schedule R, Part VI	•••	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	Х	
Par					
	Check if Schedule O contains a response or note to any line in this Part V	<u></u>			
		. 1		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	0			
b	Enter the number of Form W-2G included in line 1a. Enter -0- if not applicable	0			
С	Did the organization comply with backup withholding rules for reportable payments to vendors and		1-		
	reportable gaming (gambling) winnings to prize winners?	•••	1c	Х	

		27897	82	F	Page 5
Pa	rt 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	21			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	•••	2b	x	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.				
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	•••	3a		х
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	•••	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,	1			
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	•••	4a		х
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	1			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	•••	5a		х
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		х
С	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?.	•••	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	organization solicit any contributions that were not tax deductible as charitable contributions?	•••	6a		х
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or				
	gifts were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods	I			
	and services provided to the payor?	•••	7a		х
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was				
	required to file Form 8282?	•••	7c		х
d	If "Yes," indicate the number of Forms 8282 filed during the year				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	•••	7e		х
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	•••	7f		х
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		х
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		х
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the	1			
	sponsoring organization have excess business holdings at any time during the year?		8		
9	Sponsoring organizations maintaining donor advised funds.				
а	Did the sponsoring organization make any taxable distributions under section 4966?	•••	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	Section 501(c)(7) organizations. Enter:	1			
а	Initiation fees and capital contributions included on Part VIII, line 12				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities				
11	Section 501(c)(12) organizations. Enter:				
а	Gross income from members or shareholders				
b	Gross income from other sources (Do not net amounts due or paid to other sources				
	against amounts due or received from them.)				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
а	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which				
	the organization is licensed to issue qualified health plans				
С	Enter the amount of reserves on hand 13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		х
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or				
	excess parachute payment(s) during the year?		15		х
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16		x
	If "Yes," complete Form 4720, Schedule O.				
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any	ľ			
	activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?		17		
	If "Yes," complete Form 6069.				

Forr	n 990 (2021) ADULT DAY CENTER OF THE BLACK HILLS 82-2	7897	82	Р	age 6
Pa	ITT VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, a	nd for a	a "No"	,	
	response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See ins				
	Check if Schedule O contains a response or note to any line in this Part VI				. X
See	ction A. Governing Body and Management				. <u> </u>
		ſ		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	9			
	If there are material differences in voting rights among members of the governing body, or				
	if the governing body delegated broad authority to an executive committee or similar				
	committee, explain on Schedule O.				
b	Enter the number of voting members included in line 1a, above, who are independent	8			
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, or trustees, or key employees to a management company or other person?	H	3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	- F	4		x
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	Г	5		x
6 70	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		v
h		•••	<i>1</i> a		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		v
8	Did the organization contemporaneously document the meetings held or written actions undertaken during	•••	70		x
0	the year by the following:				
а	The governing body?		8a	x	
b	Each committee with authority to act on behalf of the governing body?	H	8b	x	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at	•••	0.0		
•	the organization's mailing address? If "Yes," provide the names and addresses on Schedule Q		9		x
Sec	tion B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)	<u></u>	•		
				Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	[10a		х
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,	Ī			ĺ
	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	х	
b	Describe in 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		
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes,"				
	describe in Schedule O how this was done	H	12c		
13	Did the organization have a written whistleblower policy?		13		x
14	Did the organization have a written document retention and destruction policy?		14	х	
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?				
а	The organization's CEO, Executive Director, or top management official		15a		х
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		464		
<u> </u>	organization's exempt status with respect to such arrangements?	•••	16b		Ĺ
	tion C. Disclosure				
17 18	List the states with which a copy of this Form 990 is required to be filed Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)				
10	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.				
	Image: The section of public inspection. Indicate now you made these available. Check all that apply. Image: The section of public inspection. Indicate now you made these available. Check all that apply. Image: The section of public inspection. Indicate now you made these available. Check all that apply. Image: The section of public inspection. Indicate now you made these available. Check all that apply. Image: The section of public inspection. Indicate now you made these available. Check all that apply. Image: The section of the section of the section. Indicate now you made these available. Check all that apply. Image: The section of the section. Indicate now you made these available. Check all that apply. Image: The section of the section. Indicate now you made these available. Check all that apply. Image: The section of the section. Indicate now you made these available. Check all that apply. Image: The section of the section. Indicate now you made these available. Check all that apply. Image: The section of the section. Indicate now you made these available. Check all that apply. Image: The section. Image: The section. Image: The section. The section of the section. The section. The section of the				
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy,				
13	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				
_•	BRIAN HAMMERBECK (605)791-0436, 4110 WINFIELD ST, RAPID CITY, SD 57701				

Form 990 (202	21) ADULT DAY CENTER OF THE BLACK HILLS	82-2789782	Page 7					
Part VII	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.	Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees							
1a Complete	1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the							
organization's	organization's tax year.							

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

• List all of the organization's current key employees, if any. See instructions for definition of "key employee."

• List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

• List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

				((C)	,				
(A)	(B)	(do r	not che		sition	nan one		(D)	(E)	(F)
Name and title	Average hours per week	box,	, unless	s per	son is	both ar (trustee)		Reportable compensation from the	Reportable compensation from related	Estimated amount of other compensation
	(list any hours for related organizations below dotted line)	Individual trustee or director	Former Highest compensated employee Key employee Officer Institutional trustee		organization (W-2/ 1099-MISC/ 1099-NEC)	organizations W-2/ 1099-MISC/ 1099-NEC	from the organization and related organizations			
(1) MARSHA S JARVIS	40.00									
EXECUTIVE DIRECTOR		x		x				29,615	o	0
(2) JANICE ZANDSTRA	2.00									
DIRECTOR		x						0	0	0
(3) DEB KULLERD	2.00									
DIRECTOR		x						0	0	0
(4) KURT SOLAY	4.00									
DIRECTOR		x						0	0	0
(5) JUDY_DUHAMEL	2.00									
PARLIAMENTARIAN		х						0	0	0
(6) NANCY_VARICK	2.00									
DIRECTOR		х						0	0	0
(7) BRIAN HAMMERBECK	30.00									
VICE CHAIR/TREASURER		х		х				0	0	0
(8) JES SCOTT	40.00									
CHAIR		х		х				0	0	0
(9) LISA BRUNS	3.00									
SECRETARY		х		х				0	0	0
<u>(10)</u>										
<u>(11)</u>										
(12)										
(13)										
 [14]										
	1									Farma 000 (0004)

	90 (2021) ADULT DAY CENTER										2-2789	782	P	age 8
Part	VII Section A. Officers, Directors, Trustee	es, Key Emp	oloyee	s, an		-	est Co	omp	ensated Employe	es (contin	ued)			
	(A) Name and title	(B) Average hours per week	Pos eck me s pers	son is	nan one s both ai /trustee)	n	(D) Reportable compensation from the organization (W-2/	(E) Reportable compensation from related organizations (W-2/	able ation ated	cor	(F) mated amou of other ompensation from the			
		(list any hours for related organizations below dotted line)	Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	1099-MISC/ 1099-NEC)	1099-MISC/ 1099-NEC)		orga	nization a	
(15)														
(16)														
(17)														
(18)														
(19)														
(20)														
(23)														
(24)														
(25)														
1b	Subtotal	 ion A	•••	••	•••	•••		• •						
c d	Total (add lines 1b and 1c)		· · ·					• •	29,615		0			0
2	Total number of individuals (including but not limit reportable compensation from the organization	ed to those l								of			Yes	0 No
3	Did the organization list any former officer, direc employee on line 1a? <i>If</i> "Yes," <i>complete Schedu</i> .		-				-					3		x
4	For any individual listed on line 1a, is the sum of re organization and related organizations greater th													
5	individual											4		x
	for services rendered to the organization? If "Yes			-			-					5		х
	on B. Independent Contractors	to d in don on	dont oo	ntro	toro	that		und	more then \$100.00	0 of				
1	Complete this table for your five highest compensa compensation from the organization. Report comp										ax year.			
	(A) Name and business addres								(B) Description of servic			(C) Compens	ation	
2	Total number of independent contractors (includin received more than \$100,000 of compensation fro	-		thos		ed a	above) wh	10					

Part IX

21) ADULT DAY CENTER OF THE BLACK HILLS 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 r	not include amounts reported on lines 6b, 7b,	(A)	(B)	(C)	(D)		
8b, 9	9b, and 10b of Part VIII.	Total expenses	Program service expenses	Management and general expenses	Fundraising expenses		
1	Grants and other assistance to domestic organizations						
	and domestic governments. See Part IV, line 21						
2	Grants and other assistance to domestic						
	individuals. See Part IV, line 22						
3	Grants and other assistance to foreign						
	organizations, foreign governments, and						
	foreign individuals. See Part IV, lines 15 and 16						
4	Benefits paid to or for members						
5	Compensation of current officers, directors,						
	trustees, and key employees	29,615		29,615			
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	102,788	102,788				
8	Pension plan accruals and contributions (include						
	section 401(k) and 403(b) employer contributions)						
9	Other employee benefits						
10	Payroll taxes	18,217	14,142	4,075			
11	Fees for services (nonemployees):						
а	Management						
b	Legal						
С	Accounting	17,554	15,799	1,755			
d	Lobbying						
е	Professional fundraising services. See Part IV, line 17 $\ .$						
f	Investment management fees						
g	Other. (If line 11g amount exceeds 10% of line 25, column						
	(A) amount, list line 11g expenses on Schedule O.)	5,858	5,272	586			
12	Advertising and promotion	5,444	5,444				
13	Office expenses	15,810	12,648	3,162			
14	Information technology	6,683	5,346	1,337			
15	Royalties						
16	Occupancy	80,259	72,233	8,026			
17	Travel	11,714	11,714				
18	Payments of travel or entertainment expenses						
	for any federal, state, or local public officials						
19	Conferences, conventions, and meetings	1,595	1,595				
20	Interest	76	76				
21	Payments to affiliates						
22	Depreciation, depletion, and amortization	21,658	20,316	1,342			
23	Insurance	20,390	18,351	2,039			
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.)						
а	CLIENT SUPPORT	9,037	9,037				
b	DUES AND SUBSCRIPTIONS	340	340				
С	LICENSES AND FEES	1,125	1,125				
d	MISCELLANEOUS	7,136	7,136				
е	All other expenses						
25	Total functional expenses. Add lines 1 through 24e.	355,299	303,362	51,937	0		
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs						
	from a combined educational campaign and						
	fundraising solicitation. Check here F if						
	following SOP 98-2 (ASC 958-720)	1					

Part	X				
		Balance Sheet			
		Check if Schedule O contains a response or note to any line in this Part X			[]
			(A)		(B)
			Beginning of year		End of year
	1	Cash - non-interest-bearing	214,771	1	406,984
	2	Savings and temporary cash investments	94,060	2	181,406
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net		4	138,752
	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) \ldots		6	
s	7	Notes and loans receivable, net		7	
Assets	8	Inventories for sale or use		8	
As	9	Prepaid expenses and deferred charges		9	
	10a	Land, buildings, and equipment: cost or other			
		basis. Complete Part VI of Schedule D 10a 1,336,703			
	b	Less: accumulated depreciation	38,943	10c	1,309,683
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14			14	
	15	Other assets. See Part IV, line 11		15	
	16	Total assets. Add lines 1 through 15 (must equal line 33)		16	2,036,825
	17	Accounts payable and accrued expenses	1,614	17	5,444
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
ies	22	Loans and other payables to any current or former officer, director,			
Liabilities		trustee, key employee, creator or founder, substantial contributor, or 35%		22	
Lia	23	controlled entity or family member of any of these persons		22	F10 012
	23 24	Unsecured notes and loans payable to unrelated third parties	75,400	23	512,913
	24 25	Other liabilities (including federal income tax, payables to related third	/5,400	24	
	23	parties, and other liabilities not included on lines 17-24). Complete Part X			
		of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	77,014	26	518,357
	20	Organizations that follow FASB ASC 958, check here	//,014	20	510,557
		and complete lines 27, 28, 32, and 33.			
ces	27	Net assets without donor restrictions	206,886	27	1,518,468
lan	28	Net assets with donor restrictions	63,874	28	1/510/100
Ba		Organizations that do not follow FASB ASC 958, check here			
pun		and complete lines 29 through 33.			
л Ц	29	Capital stock or trust principal, or current funds		29	
ets c	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
SSG	31	Retained earnings, endowment, accumulated income, or other funds		31	
Net Assets or Fund Balances	32	Total net assets or fund balances	270,760	32	1,518,468
ž	33	Total liabilities and net assets/fund balances	347,774	33	2,036,825

EEA

Form **990** (2021)

Form	990 (2021) ADULT DAY CENTER OF THE BLACK HILLS	82-278978	2	Pa	age 12
Pa	rt XI Reconciliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI	<u></u>			
1	Total revenue (must equal Part VIII, column (A), line 12)	. 1	1,	603,	,007
2	Total expenses (must equal Part IX, column (A), line 25)	. 2		355,	,299
3	Revenue less expenses. Subtract line 2 from line 1	. 3	1,	247,	,708
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	. 4		270,	,760
5	Net unrealized gains (losses) on investments	. 5			
6	Donated services and use of facilities	. 6			
7	Investment expenses	. 7			
8	Prior period adjustments	. 8			
9	Other changes in net assets or fund balances (explain on Schedule O)	. 9			0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line				
	32, column (B))	. 10	1,	518,	,468
Pa	rt XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				. 🗌
				Yes	No
1	Accounting method used to prepare the Form 990: Cash X Accrual Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain on				
	Schedule O.				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		2a		x
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or				
	reviewed on a separate basis, consolidated basis, or both:				
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b		x
	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				
С	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of				
	the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c		
	If the organization changed either its oversight process or selection process during the tax year, explain on				
	Schedule O.				
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the				
	Single Audit Act and OMB Circular A-133?		3a		x
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the				
			3b		
EEA			Form	990 (2021)

SCHEDULE	Α
(Form 990)	

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

Department of the Treasury Internal Revenue Service

►	Attach	to	Form	990	or	Form	990-	EZ.
---	--------	----	------	-----	----	------	------	-----

te if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexemp	2021		
Attach to Form 990 or Form 990-EZ.		Open to Public	
► Go to www.irs.gov/Form990 for instructions and the latest information.		Inspection	
	Employer identificati	on number	

OMB No. 1545-0047

Name	of the	organi	izatior

Name of the organization Employer identification number						number		
ADUL	DULT DAY CENTER OF THE BLACK HILLS 82-2789782							2
Part	:1	Reason for Public Cha	rity Status. (Al	I organizations mus	st comple	ete this p	art.) See instruction	ons.
The o	gar	ization is not a private foundation be	ecause it is: (For lir	nes 1 through 12, check o	only one bo	ox.)		
1		A church, convention of churches,	or association of c	hurches described in se	ction 170((b)(1)(A)(i)		
2		A school described in section 170	(b)(1)(A)(ii). (Attac	h Schedule E (Form 990	0).)			
3		A hospital or a cooperative hospital	I service organizat	ion described in section	170(b)(1)	(A)(iii).		
4		A medical research organization of	perated in conjunc	tion with a hospital desc	ribed in se	ction 170(b)(1)(A)(iii). Enter the	
		hospital's name, city, and state:						
5		An organization operated for the be	enefit of a college o	r university owned or op	erated by a	a governme	ental unit described in	
		section 170(b)(1)(A)(iv). (Comple	te Part II.)					
6		A federal, state, or local governme	nt or governmenta	I unit described in sectio	on 170(b)(⁻	1)(A)(v).		
7	Х	An organization that normally recei	ves a substantial pa	art of its support from a g	overnment	tal unit or fr	rom the general public	
		described in section 170(b)(1)(A)	vi). (Complete Par	rt II.)				
8		A community trust described in se	ction 170(b)(1)(A)	(vi). (Complete Part II.)				
9		An agricultural research organizati	on described in se	ction 170(b)(1)(A)(ix) o	perated in	conjunctio	n with a land-grant coll	ege
		or university or a non-land-grant co	llege of agriculture	(see instructions). Enter	the name,	city, and st	ate of the college or	
		university:						
10		An organization that normally recei	ves: (1) more than	33 1/3% of its support from	om contribu	utions, men	nbership fees, and gros	s
	_	receipts from activities related to its	s exempt functions,	subject to certain excep	tions; and	(2) no more	e than 33 1/3% of its	
		support from gross investment inco acquired by the organization after) from businesses	
11	\square	An organization organized and ope			•	,).	
12	П	An organization organized and ope	-					es of
		one or more publicly supported or		•				
		the box in lines 12a through 12d that	•	,				,
а		Type I. A supporting organizat					-	/ina
-		the supported organization(s) t				-		
		supporting organization. You r						
b		Type II. A supporting organiza	•			pported or	ganization(s), by havin	a
		control or management of the s	•					•
		organization(s). You must cor						
с		Type III functionally integrate	•		onnection	with and t	functionally integrated	with
Ŭ		its supported organization(s) (s		•				with 1,
d		Type III non-functionally inte						ion(s)
ŭ		that is not functionally integrate	• • • •	•••				. ,
		requirement (see instructions).	•	• • •		•		5
е		Check this box if the organization					I Type II Type III	
Ŭ		functionally integrated, or Type					i, rype ii, rype iii	
f	F	nter the number of supported organ	-	integrated supporting o	ganization			
g		rovide the following information abo		\cdots				•••
		ame of supported organization	(ii) EIN	(iii) Type of organization	(iv) Is the o	rganization	(v) Amount of monetary	(vi) Amount of
	(.)		(1) 2111	(described on lines 1-10	listed in you	•	support (see	other support (see
				above (see instructions))	docum	ient?	instructions)	instructions)
					Yes	No		
					100			
(A)								
(B)								
(C)								
(D)								
(E)								
Total								
	200	work Reduction Act Notice see t	bo Instructions fo	r Form 990 or 990 E7			Sat	edule A (Form 990) 20

Schedule A (Form 990) 2021 ADULT DAY Part II Support Schedule for Organization				$1)(\Lambda)(iy)$ and	82-278978	
(Complete only if you checked th						
Part III. If the organization fails to						any under
	o quality unde		sted below, pr	ease comple	te Part III.)	
Section A. Public Support	(-) 0047	(1-) 2040	(-) 0010	(4) 2020	(a) 2024	(f) Tatal
Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and						
membership fees received. (Do not						
include any "unusual grants.")	8,706	77,051	97,771	46,029	1,081,498	1,311,055
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	8,706	77,051	97,771	46,029	1,081,498	1,311,055
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)						23,720
6 Public support. Subtract line 5 from line 4.						1,287,335
Section B. Total Support						
Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	8,706	77,051	97,771	46,029	1,081,498	1,311,055
8 Gross income from interest, dividends,						
payments received on securities loans,						
rents, royalties, and income from						
similar sources		450	314	293	1,877	2,934
9 Net income from unrelated business		450	511	275	1,0//	2,55
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					40	1,313,989
12 Gross receipts from related activities, etc.					12	-)(0)
13 First 5 years. If the Form 990 is for the o						
organization, check this box and stop he						· · · · ►
Section C. Computation of Public Support						
14 Public support percentage for 2021 (line 6					14	97.97 %
15 Public support percentage from 2020 Sch					15	90.70 %
16a 33 1/3% support test - 2021. If the organ						_
box and stop here. The organization qua		• • • •	•			
b 33 1/3% support test - 2020. If the organ						
this box and stop here. The organization						
17a 10%-facts-and-circumstances test - 20	-					
10% or more, and if the organization mee	ts the facts-and	d-circumstance	es test, check t	his box and st	op here. Expla	ain in
Part VI how the organization meets the fa	cts-and-circum	stances test.	The organizatic	on qualifies as	a publicly supp	orted
organization						►
b 10%-facts-and-circumstances test - 20						
15 is 10% or more, and if the organizatior	-					
in Part VI how the organization meets the					-	-
organization			-	-		
18 Private foundation. If the organization di						
5						_
EEA	<u></u>	<u></u>	•••••	<u></u>		A (Form 990) 202

Schedu	e A (Form 990) 2021 ADULT DAY C					82-2789782	2 Page 3
Part							
	(Complete only if you checked th			•			der Part II.
	If the organization fails to qualify	under the te	sts listed belo	w, please co	mplete Part II	.)	
	on A. Public Support		1	1	T		
Calen	dar year (or fiscal year beginning in)►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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						
	Amounts included on lines 1, 2, and 3						
74	received from disqualified persons .						
b	Amounts included on lines 2 and 3						
	received from other than disgualified						
	persons that exceed the greater of \$5,000						
	or 1% of the amount on line 13 for the year						
с	Add lines 7a and 7b						
8	Public support. (Subtract line 7c from						
0							
Sacti	line 6.)						
		(a) 2017	(b) 2019	(a) 2010	(4) 2020	(a) 2021	(f) Total
	dar year (or fiscal year beginning in)►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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 or	-	rst, second, thi	rd, fourth, or fif	ith tax year as a	a section 501(c)(3)
	organization, check this box and stop her						► 🗌
Secti	on C. Computation of Public Suppor						
15	Public support percentage for 2021 (line 8	, column (f), d	ivided by line ?	13, column (f))		15	%
16	Public support percentage from 2020 Sch					16	%
Secti	on D. Computation of Investment Inc						
17	Investment income percentage for 2021 (I	ine 10c, colum	nn (f), divided b	y line 13, colu	mn (f))	17	%
18	Investment income percentage from 2020					18	%
19a	33 1/3% support tests - 2021. If the orga	nization did no	ot check the bo	x on line 14, a	nd line 15 is m	ore than 33 1/3	%, and line
	17 is not more than 33 1/3%, check this be	ox and stop h	ere. The orgar	nization qualifie	es as a publicly	supported orga	anization 🕨 🗌
b	33 1/3% support tests - 2020. If the organizati	on did not checl	k a box on line 1	4 or line 19a, and	d line 16 is more	than 33 1/3%, ar	nd
	line 18 is not more than 33 1/3%, check this bo	x and stop here	. The organizati	on qualifies as a	publicly support	ed organization	► 🗌
20	Private foundation. If the organization die	d not check a	box on line 14,	19a, or 19b, c	heck this box a	and see instruct	ions 🕨 🗌

Page 4

No

Yes

1

2

3a

3b

3c

4a

4b

4c

5a

5b

5c

6

7

8

9a

9b

9c

10a

10b

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

b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

Schedu	ale A (Form 990) 2021 ADULT DAY CENTER OF THE BLACK HILLS 82–2789	₹782	F	Page 5
Part	IV Supporting Organizations (continued)			
			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
а	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and	Ł		
	11c below, the governing body of a supported organization?	11a		
b	A family member of a person described in line 11a above?	11b		
С	A 35% controlled entity of a person described in 11a or 11b above? If "Yes" to line 11a, 11b, or 11c,			
	provide detail in Part VI.	11c		
Sect	ion B. Type I Supporting Organizations			
			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or			
	more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers	,		
	directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s)			

	effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported
	organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the
	supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.
2	Did the organization operate for the benefit of any supported organization other than the supported
	organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part
	VI how providing such benefit carried out the purposes of the supported organization(s) that operated,

supervised, or controlled the supporting organization.

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

Schedule A (Form 990) 2021

2a

2b

3a

3b

1

2

1

Yes No

No

	instructions. All other Type III non-functionally integrated supporting organ	izatio	ns must complete Sect	-
Secti	on 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		
Secti	on 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):			
а	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
С	Fair market value of other non-exempt-use assets	1c		
d	Total (add lines 1a, 1b, and 1c)	1d		
е	Discount claimed for blockage or other factors			
	(explain in detail in Part VI):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount,			
	see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	Minimum Asset Amount (add line 7 to line 6)	8		
Secti	on 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		

ADULT DAY CENTER OF THE BLACK HILLS

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

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

Schedule A (Form 990) 2021

Part V

Schedule A (Form 990) 2021

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	e A (Form 990) 2021 ADULT DAY CENTER OF THE E			27897	782 Page 7
Part	V Type III Non-Functionally Integrated 509(a)(3	Supporting Organi	izations (continue	ed)	
Secti	on D - Distributions				Current Year
1	Amounts paid to supported organizations to accomplish e	xempt purposes		1	
2	Amounts paid to perform activity that directly furthers exer				
	organizations, in excess of income from activity	2			
3	Administrative expenses paid to accomplish exempt purpo	3			
4	Amounts paid to acquire exempt-use assets			4	
5	Qualified set-aside amounts (prior IRS approval required)	- provide details in Part	VI)	5	
6	Other distributions (describe in Part VI). See instructions.			6	
7	Total annual distributions. Add lines 1 through 6.			7	
8	Distributions to attentive supported organizations to which	the organization is resp	onsive		
	(provide details in Part VI). See instructions.			8	
9	Distributable amount for 2021 from Section C, line 6			9	
10	Line 8 amount divided by line 9 amount	1		10	
Secti	on E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributior Pre-2021	าร	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6				
2	Underdistributions, if any, for years prior to 2021				
	(reasonable cause required - <i>explain in Part VI</i>). See				
	instructions.				
3	Excess distributions carryover, if any, to 2021				
<u>a</u>	From 2016				
b	From 2017				
C	From 2018				
d	From 2019				
e	From 2020				
f	Total of lines 3a through 3e				
<u> </u>	Applied to underdistributions of prior years			_	
-	Applied to 2021 distributable amount				
i	Carryover from 2016 not applied (see instructions)				
	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.				
4	Distributions for 2021 from				
	Section D, line 7: \$				
	Applied to underdistributions of prior years				
-	Applied to 2021 distributable amount				
C	Remainder. Subtract lines 4a and 4b from line 4.				
5	Remaining underdistributions for years prior to 2021, if				
	any. Subtract lines 3g and 4a from line 2. For result				
6	greater than zero, <i>explain in Part VI</i> . See instructions. Remaining underdistributions for 2021. Subtract lines 3h				
6	and 4b from line 1. For result greater than zero, <i>explain in</i>				
	.				
7	Part VI. See instructions.				
7	Excess distributions carryover to 2022. Add lines 3j				
0	and 4c.				
8	Breakdown of line 7:				
<u>a</u>	Excess from 2017				
b	Excess from 2018				
2 d	Excess from 2019 Excess from 2020				
	Evenes from 2021				
<u>e</u>	Excess from 2021				abadula A (Earm 000) 2004
EEA				3	chedule A (Form 990) 2021

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

Schedule of Contributors

OMB No. 1545-0047

Schedule B	
(Form 990)	

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

2021

Employer identification number 82-2789782

Department of the Treasury Internal Revenue Service

Name of the organization

ADULT DAY CENTER OF THE BLACK HILLS

Organization type (check one):

Filers of:		Section:						
Form 990 or 990-EZ		501(c)(3) (enter number) organization						
		4947(a)(1) nonexempt charitable trust not treated as a private foundation						
		527 political organization						
Form 990-PF		501(c)(3) exempt private foundation						
		4947(a)(1) nonexempt charitable trust treated as a private foundation						
		501(c)(3) taxable private foundation						

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

X For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year

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

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	GWENDOLYN L STEARNS FOUNDATION INC 246 FOUNDERS PARK DRIVE SUITE 101 RAPID CITY SD 57702	\$	PersonxPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		- _ \$	PersonPayrollNoncash(Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		- _ \$	Person Payroll Noncash (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		Total contributions	Type of contribution Person
No.	Name, address, and ZIP + 4	Total contributions - \$	Type of contribution Person
No.	Name, address, and ZIP + 4	Total contributions Total contributions	Type of contribution Person

Schedule B (Form 990) (2021)

Name of organization

Part I

ADULT DAY CENTER OF THE BLACK HILLS

Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

82-2789782

-

Employer identification number

SCHEE	DULE D
(Form	990)

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.

OMB No. 1545-0047

2021
Open to Public

Department of the Treasury Internal Revenue Service ► Go to www.irs.gov/Form990 for instructions and the latest information.

	Open to Public
	Inspection
fica	ation number

Name o	f the o	rganization		Employer identification number
ADULT	DAY	CENTER OF THE BLACK HILLS		82-2789782
Par	tl	Organizations Maintaining Donor Advised	Funds or Other Similar Funds or Ac	counts.
		Complete if the organization answered "Yes" of	on Form 990, Part IV, line 6.	
			(a) Donor advised funds	(b) Funds and other accounts
1	Total	number at end of year		
2	Aggr	egate value of contributions to (during year)		
3	Aggr	egate value of grants from (during year)		
4	Aggr	egate value at end of year		
5	Did th	he organization inform all donors and donor advisors in	writing that the assets held in donor advised	
	funds	s are the organization's property, subject to the organization	ation's exclusive legal control?	Yes 🗌 No
6	Did th	he organization inform all grantees, donors, and donor a	advisors in writing that grant funds can be us	ed
	only f	for charitable purposes and not for the benefit of the do	nor or donor advisor, or for any other purpose	e
	confe	erring impermissible private benefit?		Yes 🗌 No
Part	II	Conservation Easements.		
		Complete if the organization answered "Yes" of	on Form 990, Part IV, line 7.	
1	Purpo	ose(s) of conservation easements held by the organization	tion (check all that apply).	
	🗌 Pr	reservation of land for public use (for example, recreation	on or education)	historically important land area
	🗌 Pr	rotection of natural habitat	Preservation of a	certified historic structure
	🗌 Pr	reservation of open space		
2	Comp	plete lines 2a through 2d if the organization held a quali	fied conservation contribution in the form of a	a conservation
	ease	ment on the last day of the tax year.		Held at the End of the Tax Yea
а	Total	number of conservation easements		2a
b		acreage restricted by conservation easements \ldots		
С	Num	ber of conservation easements on a certified historic st	ructure included in (a)	2c
d	Num	ber of conservation easements included in (c) acquired	after 7/25/06, and not on a	
		ic structure listed in the National Register		
3		ber of conservation easements modified, transferred, re	eleased, extinguished, or terminated by the c	organization during the
_				
4		ber of states where property subject to conservation ea		
5		the organization have a written policy regarding the pe		
6		tions, and enforcement of the conservation easements i and volunteer hours devoted to monitoring, inspecting, l		
6	Stall	and volumeer hours devoted to monitoring, inspecting, i	landing of violations, and enforcing conserv	ation easements during the year
7	Amo	unt of expenses incurred in monitoring, inspecting, hand	lling of violations, and enforcing conservatio	n easements during the year
'	▶ \$	and or expenses incurred in monitoring, inspecting, nand	ining of violations, and enforcing conservatio	n easements during the year
8	· · -	each conservation easement reported on line 2(d) abo	by a satisfy the requirements of section 170(h	(4)(B)(i)
•		section 170(h)(4)(B)(ii)?		
9		Int XIII, describe how the organization reports conserva		
-		nce sheet, and include, if applicable, the text of the footn		
		nization's accounting for conservation easements.		
Part		Organizations Maintaining Collections	of Art, Historical Treasures, or C	Other Similar Assets.
		Complete if the organization answered "Yes" of		
1a	If the	organization elected, as permitted under FASB ASC 9	58, not to report in its revenue statement and	d balance sheet works
	of art	, historical treasures, or other similar assets held for pu	blic exhibition, education, or research in furth	nerance of public
	servi	ce, provide in Part XIII the text of the footnote to its fina	incial statements that describes these items.	
b	If the	organization elected, as permitted under FASB ASC 9	58, to report in its revenue statement and ba	lance sheet works of
	art, h	istorical treasures, or other similar assets held for public	c exhibition, education, or research in further	ance of public service,
	provi	de the following amounts relating to these items:		
	(i) F	Revenue included on Form 990, Part VIII, line 1		▶ \$
	(ii) A	Assets included in Form 990, Part X		· · · · · ▶ \$
2	If the	organization received or held works of art, historical tre	easures, or other similar assets for financial	gain, provide the
	follow	ving amounts required to be reported under FASB ASC	958 relating to these items:	
а	Reve	nue included on Form 990, Part VIII, line 1		· · · · · ▶ \$
b	Asse	ts included in Form 990 Part X		▶ \$

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

Schedule	D (Form 990) 2021 ADULT DAY CENT						82-2789			age 2
Part	III Organizations Maintaining	Collections of	Art, His	torical T	reasures	or Ot	her Similar As	sets (c	ontin	ued)
3	Using the organization's acquisition, access	ion, and other recor	ds, check a	ny of the fo	llowing that r	nake sig	nificant use of its			
	collection items (check all that apply):									
а	Public exhibition		d	🗌 Loan oi	r exchange p	rograms	3			
b	Scholarly research		е	Other		-				
с	Preservation for future generations									-
4	Provide a description of the organization's of	collections and expla	ain how they	/ further the	e organizatio	n's exen	not purpose in Part			
	XIII.									
5	During the year, did the organization solicit	or receive donations	of art histo	orical treas	ures or other	similar				
°,	assets to be sold to raise funds rather than							. ∏ Ye	s [No
Part				organizatio					<u> </u>	
Iun	Complete if the organization	-	" on Forr	n 990 P	art IV line	9 or 1	enorted an am	ount on	Forr	n
	990, Part X, line 21.			11 000, 1		0, 01 1	eponed an am		1 011	
1a	Is the organization an agent, trustee, custod	ion or other interme	diany for cor		or other acco	te not				
ia	included on Form 990, Part X?		-					. 🗌 Ye	. [No
b	-				• • • • • •			. [] ie	ວ _	
b	If "Yes," explain the arrangement in Part XII	in and complete the i	ionowing tai	JIE.			A			
_	De sie sie stele ees							ount		
C	Beginning balance									
d	Additions during the year									
е	Distributions during the year									
f	Ending balance									1
2a	Did the organization include an amount on F						•		_	No
b	If "Yes," explain the arrangement in Part XII	I. Check here if the	explanation	has been	provided on l	Part XIII		• • • •	•	
Part										
	Complete if the organization	answered "Yes	" on Forr	n 990, P	art IV, line	10.	l	1		
		(a) Current year	(b) Pri	or year	(c) Two years	back	(d) Three years back	(e) Fou	ir years l	back
1a	Beginning of year balance									
b	Contributions									
С	Net investment earnings, gains, and									
	losses									
d	Grants or scholarships									
е	Other expenditures for facilities and									
	programs									
f	Administrative expenses									
g	End of year balance									
2	Provide the estimated percentage of the cur	rent year end balan	ce (line 1g,	column (a)) held as:					
а	Board designated or guasi-endowment	•	%							
b	Permanent endowment	%								
с	Term endowment %	 }								
	The percentages on lines 2a, 2b, and 2c sho	ould equal 100%.								
3a	Are there endowment funds not in the poss		zation that a	are held an	d administere	ed for the	9			
	organization by:								Yes	No
	(i) Unrelated organizations							. 3a(i)		
	(ii) Related organizations							. 3a(ii)		
b	If "Yes" on line 3a(ii), are the related organi									
4	Describe in Part XIII the intended uses of th				•••••					
Part		<u> </u>		1103.						
I all	Complete if the organization		" on Forr	n 000 P	art IV/ ling	112 (See Form 990	Part X	lino '	10
	Description of property	(a) Cost or ot (investm			r other basis other)	• •	Accumulated epreciation	(d) Boo	JK VAIUE	
10	Land		,	-	,	4			200	000
1а ь	Land		00,000				12 419		300, 052	
b	Buildings		65,938				13,417		952,	s∠⊥
C L	Leasehold improvements		80 875				10 000			1.00
d			70,765				13,603		57,	162
e Tetel	Other			(D) "	10-1			-	200	
	Add lines 1a through 1e. (Column (d) must	equai ⊢orm 990, Pa	art X, Colum	n (B), line	10C.,)	• • • •	I		309,	
EEA							5	Schedule D	(Form 9	90) 2021

Schedule D (Form 990) 2021

	(a) Description of security or category (including name of security)		(b) Book value		(c) Method of valuation: Cost or end-of-year market value
Financia	derivatives				·
Closely-I	eld equity interests				
Other					
A)					
3)					
C)					
D)					
Ξ)					
-)					
<u>5)</u>					
H)					
	nn (b) must equal Form 990, Part X, col. (B) line 12.).				
art VIII	Investments - Program Related. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11c. See	Form 990, Part X, line 1
	(a) Description of investment		(b) Book value		(c) Method of valuation:
					Cost or end-of-year market value
)					
2) 2)					
6) I)					
4) 5)					
9 <u>9</u> 5)					
7)					
	nn (b) must equal Form 990, Part X, col. (B) line 13.).	►			
9) tal. (Colur	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
9) tal. <i>(Colui</i> art IX	Other Assets.	es" on Forr	n 990, Part IV, li	ne 11d. See	Form 990, Part X, line 1 (b) Book value
9) tal. <i>(Colui</i> art IX	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
9) art IX 1) 2)	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
9) art IX 1) 2) 3)	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
 art IX 1) 2) 3) 4) 	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
 ant IX ant I	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
 art IX art IX 1) 2) 3) 4) 5) 6) 	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
ant (Colun ant IX	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
ant (Colun art IX	Other Assets. Complete if the organization answered "Y	es" on Forr	n 990, Part IV, li	ne 11d. See	
9) tal. (Colun art IX 1) 2) 3) 4) 5) 6) 7) 8) 9) tal. (Colun	Other Assets. Complete if the organization answered "Y (a) Descript (a) Descript (b) must equal Form 990, Part X, col. (B) line 15.).	ion		ne 11d. See	
 art IX art IX 1) 2) 3) 4) 5) 6) 7) 6) 7) 8) 9) tal. (Colun 	Other Assets. Complete if the organization answered "Y (a) Descript (a) Descript (b) must equal Form 990, Part X, col. (B) line 15.). Other Liabilities. Complete if the organization answered "Y	ion			(b) Book value
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ADULT DAY CENTER OF THE BLACK HILLS

82-2789782

Page 3

Schedule D (Form 990) 2021

Investments - Other Securities.

Part VII

	D (Form 990) 2021 ADULT DAY CENTER OF THE BLACK HILLS	82-2789782	Page 4
Part	XI Reconciliation of Revenue per Audited Financial Statements With Revenue pe	r Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total revenue, gains, and other support per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
а	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
С	Recoveries of prior year grants		
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
b	Other (Describe in Part XIII.)		
С	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.).	5	
Part		per Return.	
	Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
а	Donated services and use of facilities	_	
b	Prior year adjustments	_	
C	Other losses	_	
d	Other (Describe in Part XIII.)		
е	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a	_	
b	Other (Describe in Part XIII.)		
C	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	
Part	XIII Supplemental Information.		

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

SCHEDULE M (Form 990)

Noncash Contributions

OMB No. 1545-0047

Open to Public

Complete if the organizations answered "Yes" or Complete if the organizations answered "Yes" or Complete if the organizations answered "Yes" or Complete if the organizations and the organizations and the organization of the organizatio	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.

Department of the Treasury Internal Revenue Service Name of the organization

	Inspection
Employer identification	number

ADULT DAY CENTER OF THE BLACK HILLS

8:	2 - 2	27	89	78	32

		(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g		(d) of determining tribution arr	0
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						
10	Securities - Closely held stock						
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	x	1	577,235	APPRAISAL	1	
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 contribut	ions for			
	which the organization completed Form	8283, Part V	Donee Acknowledgement		29		1
						Yes	No
30a	During the year, did the organization rece	eive by contri	bution any property reported in	Part I, lines 1 through			
	28, that it must hold for at least three year	rs from the d	ate of the initial contribution, an	d which isn't required			
	to be used for exempt purposes for the e	entire holding	period?			30a	x
b	If "Yes," describe the arrangement in Pa	rt II.					
31	Does the organization have a gift accept	ance policy t	hat requires the review of any n	onstandard			
						31	x
32a	Does the organization hire or use third p	arties or rela	ted organizations to solicit, proc	cess, or sell noncash			
	contributions?					32a	x
b	If "Yes," describe in Part II.						
33	If the organization didn't report an amound	ntin column	(c) for a type of property for whi	ch column (a) is checked,			
	describe in Part II.						

SCHEDULE O (Form 990)

Supplemental Information to Form 990 or 990-EZ

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

► Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public

Inspection

Employer identification number

82-2789782

Department of the Treasury Internal Revenue Service

Name of the organization

ADULT DAY CENTER OF THE BLACK HILLS

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

THE BOARD REVIEWS THE FORM 990 AT A BOARD MEETING.

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

THE GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC AT THE OFFICE.

	4560		Depreciatio	on and A	mortizatio	on		OMB No. 1545-0172
	4562		- (Including Info		isted Propert			2021
	nent of the Treasury Revenue Service (99)	► Go te	o www.irs.gov/Form456	52 for instruct	ions and the lat	est information.		Attachment Sequence No. 179
Name	(s) shown on return		Busines	s or activity to wh	nich this form relate	es	Identi	fying number
AD	JLT DAY CENTER				990 - 1		82-2	789782
Par		-	rtain Property Und					
	· · · · · · · · · · · · · · · · · · ·		property, complete Pa		· · · · · · · · · · · · · · · · · · ·			
1			s)				1	
2			placed in service (see				2	
3			perty before reduction	-			3	
4			ne 3 from line 2. If zero act line 4 from line 1.				4	
5		•				•	5	
6		escription of property	<u> </u>	(b) Cost (busin		(c) Elected cost	J	
	(a) D	escription of property	y					
7	Listed property. Er	nter the amount	from line 29		7			
8			property. Add amounts			7	8	
9		•	aller of line 5 or line 8	•			9	
10			from line 13 of your 2				10	
11	Business income limi	tation. Enter the si	maller of business incom	e (not less than	zero) or line 5.	See instructions	11	
12	Section 179 exper	se deduction. A	dd lines 9 and 10, but	don't enter n	nore than line	<u>11</u>	12	
13	Carryover of disall	owed deduction	to 2022. Add lines 9 a	and 10, less l	ine 12 🕨 🕨	13		
			for listed property. In:					
						clude listed property. Se	ee inst	ructions.)
14			r qualified property (ot					
	• •		ns				14	
			1) election				15	
			<u>(S)</u>				16	5,150
Par		preclation (D	on't include listed pro		structions.)			
17	MACPS doduction	e for accete pla	ced in service in tax ye	ection A	a hoforo 2021		17	
17 18		•	sets placed in service	•	•		17	
10		• • •	· · · · · · · · · · · · · · · · · · ·	•	•	° –		
		B - Assets Plac	ed in Service During	2021 Tax Y		General Depreciation	Svste	em
		(b) Month and yea	(c) Basis for depreciation (business/investment use			•	Ĩ	
(a)	Classification of property	 placed in service 	(business/investment use only-see instructions)	period	(e) Convention	(f) Method	(g) D	epreciation deduction
19a	3-year property							
b	5-year property							
С	7-yeas paopante/n	t #567						554
d	-)							
е	15-year property							
f	20-year property							
<u> </u>				25 yrs.	N 4 N 4	S/L		
n	Residential rental			27.5 yrs.	MM	S/L S/L		
i	property Nonresidential rea	al 06-2021	0.00	27.5 yrs.	MM	S/L S/L		12 418
	property		965,938	39 yrs.	MM	S/L S/L		13,417
		- Δssets Place	d in Service During) 2021 Tax Ye		Alternative Depreciati	on Sv	stem
20a	Class life					S/L		Stoff
	12-year			12 yrs.		S/L		
	30-year			30 yrs.	MM	S/L		
	40-year			40 yrs.	MM	S/L		
	t IV Summary (S	ee instructions.)	•	·			
	Listed property. E		•				21	
22			lines 14 through 17, lir					
			of your return. Partner	-		see instructions	22	19,121
23			ed in service during th	e current yea	r, enter the			
	•					23		
Ear D	a na a muu a mlu Da aluu atta n	A of Motion and	congrato instructions					

For Paperwork Reduction Act Notice, see separate instructions.

Name(s) as shown on retu	rn	Federal Supporting State	ements	2021 PG01
ADULI DAY	CENTER OF I	HE BLACK HILLS		82-2789782
		FORM 4562 - LINE 19	9C	Statement #5
BASIS 761	RP	CV	METHOD	DEDUCTION
25,699	7 7	MQ MQ	SL SL	95 459
TOTAL		-		554