

**ELO Prof LLC
PO Box 249
Mitchell, SD 57301
605-996-7717**

October 3, 2025

CONFIDENTIAL

DAKOTA COUNSELING INSTITUTE, INC
910 W HAVENS
MITCHELL, SD 57301

Dear Michelle:

We have prepared the following returns from information you provided :

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

Your Form 990 for the year ended 12/31/24 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

ELO Prof LLC
PO Box 249
Mitchell, SD 57301

Important: Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.

Also enclosed is any material you furnished for use in preparing the returns. If any of the returns are examined by taxing authorities, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Thank you for the opportunity to provide you with our services.

Form **8879-TE**

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

2024

For calendar year 2024, or fiscal year beginning _____, 2024, and ending _____, 20 _____

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Department of the Treasury
Internal Revenue Service
Name of filer

DAKOTA COUNSELING INSTITUTE, INC

EIN or SSN
46-0308930

Name and title of officer or person subject to tax

**MICHELLE CARPENTER
EXECUTIVE DIRECTOR**

Part I

Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here

☒

2a Form 990-EZ check here

☐

3a Form 1120-POL check here

☐

4a Form 990-PF check here

☐

5a Form 8868 check here

☐

6a Form 990-T check here

☐

7a Form 4720 check here

☐

8a Form 5227 check here

☐

9a Form 5330 check here

☐

10a Form 8038-CP check here

☐

b Total revenue, if any (Form 990, Part VIII, column (A), line 12)

b Total revenue, if any (Form 990-EZ, line 9)

b Total tax (Form 1120-POL, line 22)

b Tax based on investment income (Form 990-PF, Part V, line 5)

b Balance due (Form 8868, line 3c)

b Total tax (Form 990-T, Part III, line 4)

b Total tax (Form 4720, Part III, line 1)

b FMV of assets at end of tax year (Form 5227, Item D)

b Tax due (Form 5330, Part II, line 19)

b Amount of credit payment requested (Form 8038-CP, Part III, line 22)

1b

2b

3b

4b

5b

6b

7b

8b

9b

10b

8,249,736

Part II

Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **ELO PROF LLC** to enter my PIN **23095** as my signature

ERO firm name

Enter five numbers, but do not enter all zeros

on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

10/03/25

Part III

Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

46141477179

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

JAMIE A. ELDEEN, CPA

10/03/25

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8879-TE** (2024)

Form

990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning

, and ending

B Check if applicable:

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

DAKOTA COUNSELING INSTITUTE, INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

910 W HAVENS

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

MITCHELL SD 57301

D Employer identification number

46-0308930

E Telephone number

605-996-9686

G Gross receipts\$

8,249,736

F Name and address of principal officer:

MICHELLE CARPENTER

H(a) Is this a group return for subordinates?

☐ Yes ☒ No

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number

I Tax-exempt status:

☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW.DAKOTACOUNSELING.COM

K Form of organization:

☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation:

1970

M State of legal domicile:

SD

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.	
	3	Number of voting members of the governing body (Part VI, line 1a)	9
	4	Number of independent voting members of the governing body (Part VI, line 1b)	9
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	123
	6	Total number of volunteers (estimate if necessary)	9
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
Revenue	b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0
	8	Contributions and grants (Part VIII, line 1h)	Prior Year 407,171 Current Year 1,174,625
	9	Program service revenue (Part VIII, line 2g)	6,570,670 7,062,320
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,514 12,791
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0
Expenses	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,995,355 8,249,736
	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)	5,492,127 5,676,862
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
Net Assets or Fund Balances	b	Total fundraising expenses (Part IX, column (D), line 25)	0
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,506,254 1,689,404
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	6,998,381 7,366,266
	19	Revenue less expenses. Subtract line 18 from line 12	-3,026 883,470
	20	Total assets (Part X, line 16)	Beginning of Current Year 5,071,828 End of Year 5,846,407
	21	Total liabilities (Part X, line 26)	1,962,782 1,853,891
	22	Net assets or fund balances. Subtract line 21 from line 20	3,109,046 3,992,516

Part II Signature Block

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

Sign Here

Signature of officer

MICHELLE CARPENTER

EXECUTIVE DIRECTOR

Type or print name and title

Date

Paid Preparer Use Only

Preparer's name

JAMIE A. ELDEEN, CPA

Preparer's signature

JAMIE A. ELDEEN, CPA

Date

10/03/25

Check ☐ if self-employed

PTIN

Firm's name

ELO PROF LLC

Firm's EIN

Firm's address

PO BOX 249 MITCHELL, SD 57301

Phone no.

605-996-7717

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form 990 (2024)

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ **854,151** including grants of \$) (Revenue \$)

MENTAL HEALTH OUTPATIENT - THE MENTAL HEALTH OUTPATIENT PROGRAM CONSISTS OF MARITAL, GROUP, AND/OR INDIVIDUAL THERAPY IN WHICH APPROXIMATELY 5,400 HOURS OF SERVICES WAS PROVIDED. IN COLLABORATION WITH AREA UNIVERSITIES, THE AGENCY PARTICIPATES IN A GRADUATE-STUDENT TRAINING PROGRAM. REFERRALS ARE MADE FOR THESE SERVICES FROM PHYSICIANS, CLERGY, INPATIENT HOSPITALS, COURTS, MILITARY, FAMILY, AND SELF. A WIDE VARIETY OF DIAGNOSIS SUCH AS POST TRAUMATIC STRESS DISORDER, DEPRESSION, GRIEF, ADJUSTMENT DISORDERS, MARITAL AND/OR PARENT RELATIONS ARE TREATED ROUTINELY. AGES OF CLIENTS VARY FROM 18 MONTHS TO GERIATRIC AND THERAPY CLIENTS ARE TYPICALLY SEEN FOR AN HOUR WEEKLY.

4b (Code:) (Expenses \$ **379,592** including grants of \$) (Revenue \$)

TRANSITIONAL HOUSING - THE HALFWAY HOUSE PROGRAM IS LICENSED FOR 76 BEDS, MALE AND FEMALE. THE RESIDENTS LIVE AT THE FACILITY, RECEIVE THREE MEALS DAILY, AND ARE PROVIDED WITH MOST BASIC NEEDS INCLUDING LAUNDRY FACILITIES. THE AVERAGE STAY IS 3 MONTHS. RESIDENTS ARE REQUIRED TO PARTICIPATE IN A MINIMUM OF 5 HOURS OF INDIVIDUAL AND GROUP SERVICES PER WEEK WITH SOME PROGRAMS REQUIRING UP TO 30 HOURS WITH ALMOST 13,700 DAYS OF SERVICE PROVIDED. REFERRALS TO THIS PROGRAM ARE GENERALLY MADE BY UNITED STATES PROBATION, STATE PAROLE, PHYSICIANS, OTHER DRUG AND ALCOHOL FACILITIES, FAMILIES AND SELF. EDUCATION PROVIDED TO THE RESIDENTS INCLUDES PARENTING, ANGER MANAGEMENT, LIFE SKILLS, AA/NA MEETINGS, RELAPSE PREVENTION AND WELLNESS.

4c (Code:) (Expenses \$ **758,467** including grants of \$) (Revenue \$)

MENTAL HEALTH CHILDREN'S SERVICES - THE CHILDREN'S SERVICES PROGRAM USES A SYSTEMS OF CARE APPROACH IN PROVIDING SERVICES TO CHILDREN AND ADOLESCENTS. THE FAMILY IS LINKED TO ALL APPLICABLE COMMUNITY RESOURCES AND COLLABORATIVE MEETINGS ARE HELD WITH AGENCIES INVOLVED WHICH MAY INCLUDE THE SCHOOL, COURT SERVICES, SOCIAL SERVICES, CLERGY, PHYSICIANS, AND PLACEMENT FACILITIES. CASE MANAGERS WORK WITH THE CHILD, SIBLINGS, FAMILY MEMBERS, AND IF THE CLIENT IS PLACED OUT OF THE HOME WILL HELP PREPARE ALL MEMBERS FOR THE TRANSITION HOME. THIS IS A VERY INTENSIVE SERVICE THAT MAY REQUIRE ANYWHERE FROM 1 TO 12 HOURS PER WEEK WITH ALMOST 8,700 HOURS PROVIDED THIS FISCAL YEAR.

4d Other program services (Describe on Schedule O.)

(Expenses \$ **4,903,607** including grants of \$) (Revenue \$)

4e Total program service expenses **6,895,817**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		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 "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		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		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	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		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		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		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		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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

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

Part V Statements Regarding Other IRS Filings and Tax Compliance			Yes	No
Check if Schedule O contains a response or note to any line in this Part V				☐
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	10	
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	123
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	X
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	X
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	X
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? 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? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

Part VI

Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

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

X

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

EXECUTIVE DIRECTOR

910 W HAVENS

SD 57301

605-996-9686

MITCHELL

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

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

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

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

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

☐

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHELLE CARPENTER	40.00									
EXECUTIVE DIRECTOR	0.00			X				128,875	0	29,572
(2) ANDREW BECKER	2.00									
DIRECTOR	0.00	X						0	0	0
(3) JOHN BUMGARDNER	2.00									
DIRECTOR	0.00	X						0	0	0
(4) SUE BURRIS	2.00									
DIRECTOR	0.00	X						0	0	0
(5) STEVE HARR	2.00									
DIRECTOR	0.00	X						0	0	0
(6) DENNIS KINER	2.00									
DIRECTOR	0.00	X						0	0	0
(7) JOSHUA KLUMB	2.00									
VICE PRESIDENT	0.00	X		X				0	0	0
(8) THERESA KRIESE	2.00									
PRESIDENT	0.00	X		X				0	0	0
(9) SETH SEVERTSON	2.00									
DIRECTOR	0.00	X						0	0	0
(10) JP SKELLY	2.00									
SECRETARY/TREASURER	0.00	X		X				0	0	0
(11)										

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal								128,875		29,572
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								128,875		29,572

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

0

Part VIII

Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514		
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a						
	b	Membership dues	1b						
	c	Fundraising events	1c						
	d	Related organizations	1d						
	e	Government grants (contributions)	1e	1,174,625					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f						
	g	Noncash contributions included in lines 1a-1f	1g	\$					
	h	Total. Add lines 1a-1f			1,174,625				
	Program Service Revenue	2a PROGRAM SERVICE REVENUE			Business Code				
			7,062,320	7,062,320					
b									
c									
d									
e									
f		All other program service revenue							
g		Total. Add lines 2a-2f			7,062,320				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			12,791	12,791				
	4 Income from investment of tax-exempt bond proceeds								
	5 Royalties								
	6a	Gross rents	(i) Real	(ii) Personal					
			6a						
			6b						
	b	Less: rental expenses	6b						
	c	Rental inc. or (loss)	6c						
	d	Net rental income or (loss)							
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other					
			7a						
			b	Less: cost or other basis and sales exps.	7b				
			c	Gain or (loss)	7c				
	d	Net gain or (loss)							
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
			b	Less: direct expenses	8b				
c			Net income or (loss) from fundraising events						
9a	Gross income from gaming activities. See Part IV, line 19	9a							
		b	Less: direct expenses	9b					
		c	Net income or (loss) from gaming activities						
10a	Gross sales of inventory, less returns and allowances	10a							
		b	Less: cost of goods sold	10b					
		c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11a			Business Code					
	b								
	c								
	d All other revenue								
	e Total. Add lines 11a-11d								
	12 Total revenue. See instructions			8,249,736	7,075,111	0	0		

Part IX

Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	128,875	128,875		
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	4,085,208	3,806,586	278,622	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	101,174	92,694	8,480	
9 Other employee benefits	1,068,876	1,011,542	57,334	
10 Payroll taxes	292,729	273,256	19,473	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	2,833		2,833	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	288,267	282,895	5,372	
12 Advertising and promotion	3,644	3,517	127	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	332,512	311,761	20,751	
17 Travel	44,485	40,449	4,036	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,313	24,419	-106	
20 Interest	30,454	30,454		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	150,626	128,739	21,887	
23 Insurance	117,379	104,481	12,898	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a FOOD	245,272	245,208	64	
b SUPPLIES	199,499	189,196	10,303	
c EQUIPMENT REPAIR & RENTAL	112,369	103,128	9,241	
d MISCELLANEOUS	51,147	39,425	11,722	
e All other expenses	86,604	79,192	7,412	
25 Total functional expenses. Add lines 1 through 24e	7,366,266	6,895,817	470,449	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Form 990 (2024)

DAKOTA COUNSELING INSTITUTE, INC**46-0308930**Page **11****Part X Balance Sheet**Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	2,010,804	1	1,489,254
	2 Savings and temporary cash investments	4,674	2	5,902
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,025,537	4	1,350,400
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	16,164	9	3,642
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	4,736,626		
	b Less: accumulated depreciation	1,978,876	10c	2,757,750
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	229,477	15	239,459
16 Total assets. Add lines 1 through 15 (must equal line 33)	5,071,828	16	5,846,407	
Liabilities	17 Accounts payable and accrued expenses	859,171	17	441,773
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	874,134	23	1,172,659
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	229,477	25	239,459
	26 Total liabilities. Add lines 17 through 25	1,962,782	26	1,853,891
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,109,046	27	3,992,516
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,109,046	32	3,992,516
33 Total liabilities and net assets/fund balances	5,071,828	33	5,846,407	

Form **990** (2024)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,249,736
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,366,266
3	Revenue less expenses. Subtract line 2 from line 1	3	883,470
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,109,046
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	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,992,516

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

Open to Public
Inspection

Name of the organization

DAKOTA COUNSELING INSTITUTE, INC

Employer identification number

46-0308930

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

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

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☒

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
- 10

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f

☐

Enter the number of supported organizations
- g

☐

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

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

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

Cat. No. 11285F

Schedule A (Form 990) 2024

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14		%			
15 Public support percentage from 2023 Schedule A, Part II, line 14	15		%			
16a 33 1/3% support test — 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						☐
b 33 1/3% support test — 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						☐
17a 10%-facts-and-circumstances test — 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization						☐
b 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization						☐
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions						☐

Part III

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II.
If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage			
15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15		%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16		%

Section D. Computation of Investment Income Percentage			
17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17		%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18		%
19a 33 1/3% support tests — 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization			
b 33 1/3% support tests — 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization			
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions			

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 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

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

Schedule A (Form 990) 2024

DAKOTA COUNSELING INSTITUTE, INC46-0308930

Page 6

Part V

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

1

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

Section A – Adjusted Net Income

(A) Prior Year

(B) Current Year (optional)

1

Net short-term capital gain

1

2

Recoveries of prior-year distributions

2

3

Other gross income (see instructions)

3

4

Add lines 1 through 3.

4

5

Depreciation and depletion

5

6

Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)

6

7

Other expenses (see instructions)

7

8

Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)

8

Section B – Minimum Asset Amount

(A) Prior Year

(B) Current Year (optional)

1

Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):

a

Average monthly value of securities

1a

b

Average monthly cash balances

1b

c

Fair market value of other non-exempt-use assets

1c

d

Total (add lines 1a, 1b, and 1c)

1d

e

Discount claimed for blockage or other factors (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

Section C – Distributable Amount

Current Year

1

Adjusted net income for prior year (from Section A, line 8, column A)

1

2

Enter 0.85 of line 1.

2

3

Minimum asset amount for prior year (from Section B, line 8, column A)

3

4

Enter greater of line 2 or line 3.

4

5

Income tax imposed in prior year

5

6

Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).

6

7

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

Schedule A (Form 990) 2024

DAA

Section D – Distributions		Current Year	
1	Amounts paid to supported organizations to accomplish exempt purposes	1	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4	Amounts paid to acquire exempt-use assets	4	
5	Qualified set-aside amounts (prior IRS approval required—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 responsive (provide details in Part VI). See instructions.	8	
9	Distributable amount for 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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.)

Schedule B (Form 990) (Rev. December 2024)) Department of the Treasury Internal Revenue Service	Schedule of Contributors Attach to Form 990, 990-EZ, or 990-PF. Go to www.irs.gov/Form990 for the latest information.	OMB No. 1545-0047
--	--	------------------------------

Name of the organization	Employer identification number
DAKOTA COUNSELING INSTITUTE, INC	46-0308930

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

☒ 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 33¹/₃% 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).

Name of organization DAKOTA COUNSELING INSTITUTE, INC	Employer identification number 46-0308930
---	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.			
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	CITY OF MITCHELL 612 N MAIN MITCHELL SD 57301	\$ 13,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	DAVISON COUNTY 200 E 4TH MITCHELL SD 57301	\$ 29,456	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	MITCHELL UNITED WAY 304 N LAWLER MITCHELL SD 57301	\$ 28,000	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Supplemental Financial Statements
Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
Open to Public
Inspection

Name of the organization	Employer identification number
DAKOTA COUNSELING INSTITUTE, INC	46-0308930

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

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

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

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

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

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B) (i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

(i) Revenue included on Form 990, Part VIII, line 1	\$
(ii) Assets included in Form 990, Part X	\$

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

a Revenue included on Form 990, Part VIII, line 1	\$
b Assets included in Form 990, Part X	\$

Part III

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

3

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

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange program

e

☐

Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5

During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐

Yes

☐

No

Part IV

Escrow and Custodial Arrangements

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐

Yes

☐

No

b

If "Yes," explain the arrangement in Part XIII and complete the following table.

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐

Yes

☐

No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2

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

a

Board designated or quasi-endowment

%

b

Permanent endowment

%

c

Term endowment

%

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

3a

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

(i)

Unrelated organizations?

3a(i)

Yes

No

(ii)

Related organizations?

3a(ii)

Yes

No

b

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

3b

Yes

No

4

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

Part VI

Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		243,150		243,150
b Buildings		3,236,586	1,290,013	1,946,573
c Leasehold improvements				
d Equipment		1,256,890	688,863	568,027
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				2,757,750

Schedule D (Form 990) (Rev. 12-2024)

DAA

Part VIIInvestments – Other Securities

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

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

Part VIIIInvestments – Program Related

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

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

Part IXOther Assets

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

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

Part XOther Liabilities

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) OPERATING LEASES	239,459
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	239,459

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

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

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

1 Total revenue, gains, and other support per audited financial statements		1	8,249,736
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains (losses) on investments	2a		
b Donated services and use of facilities	2b		
c Recoveries of prior year grants	2c		
d Other (Describe in Part XIII.)	2d		
e Add lines 2a through 2d		2e	
3 Subtract line 2e from line 1		3	8,249,736
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b		4c	
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	8,249,736

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

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

1 Total expenses and losses per audited financial statements			1	7,366,266	
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:					
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e Add lines 2a through 2d			2e		
3 Subtract line 2e from line 1			3	7,366,266	
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:					
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
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	7,366,266	

Part XIII Supplemental Information

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

Part XIII Supplemental Information (continued)

Schedule D (Form 990) (Rev. 12-2024)

SCHEDULE J
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

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

OMB No. 1545-0047

Open to Public Inspection

DAKOTA COUNSELING INSTITUTE, INC

Employer identification number
46-0308930

Part I	Questions Regarding Compensation		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax indemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	MICHELLE CARPENTER	(i) 128,875	(ii) 0	(iii) 0	29,572	0	158,447	0
	EXECUTIVE DIRECTOR	0	0	0	0	0	0	0
2		(i)	(ii)	(iii)				
3		(i)	(ii)	(iii)				
4		(i)	(ii)	(iii)				
5		(i)	(ii)	(iii)				
6		(i)	(ii)	(iii)				
7		(i)	(ii)	(iii)				
8		(i)	(ii)	(iii)				
9		(i)	(ii)	(iii)				
10		(i)	(ii)	(iii)				
11		(i)	(ii)	(iii)				
12		(i)	(ii)	(iii)				
13		(i)	(ii)	(iii)				
14		(i)	(ii)	(iii)				
15		(i)	(ii)	(iii)				
16		(i)	(ii)	(iii)				

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

SCHEDULE O (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service	Supplemental Information to Form 990 or 990-EZ Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.	OMB No. 1545-0047 Open to Public Inspection
Name of the organization DAKOTA COUNSELING INSTITUTE, INC		Employer identification number 46-0308930

FORM 990 - ORGANIZATION'S MISSION
DAKOTA COUNSELING INSTITUTE'S MISSION IS TO PROVIDE A WIDE ARRAY OF SERVICES TO INDIVIDUALS AND FAMILIES WITH MENTAL ILLNESS, BEHAVIORAL DISABILITIES, AND SUBSTANCE ABUSE. WE ARE COMMITTED TO ASSISTING INDIVIDUALS IN REACHING THEIR FULL POTENTIAL THROUGH PREVENTION, TREATMENT, AND COMMUNITY EDUCATION.

FORM 990, PART I, LINE 6
THE ORGANIZATION HAS A VOLUNTEER BOARD OF DIRECTORS

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS
IN ADDITION TO THE PROGRAMS LISTED ABOVE, DAKOTA COUNSELING INSTITUTE PROVIDES SERVICES UNDER THE FOLLOWING PROGRAMS - COMPREHENSIVE ASSISTANCE WITH RECOVERY AND EMPOWERMENT FOR ADULTS DIAGNOSED AS SEVERELY MENTALLY ILL WHICH PROVIDED OVER 11,600 DAYS OF MANAGEMENT; 24 HOUR EMERGENCY ON-CALL CARE; MEDICATION EVALUATION AND MANAGEMENT; SOCIAL DETOXIFICATION; SUBSTANCE ABUSE PREVENTION; TREATMENT NEEDS SCREENINGS AND ASSESSMENTS IN WHICH ALMOST 500 CLIENTS WERE EVALUATED, AND INTENSIVE OUTPATIENT SERVICES FOR SUBSTANCE ABUSE TO INCLUDE AN INTENSIVE METHANPHETAMINE PROGRAM; RELAPSE PREVENTION; AND MEDICALLY MONITORED INPATIENT TREATMENT WHICH PROVIDED 1,110 DAYS THIS YEAR. THE AGENCY OPERATES A 24-UNIT APARTMENT LOW INCOME HOUSING APARTMENT COMPLEX SUBSIDIZED BY HUD. THE AGENCY IS ACCREDITED BY THE DEPARTMENT OF HEALTH FOR A 16-BED BEHAVIORAL HEALTH FOCUSED ASSISTED LIVING FACILITY. DAKOTA COUNSELING INSTITUTE, INC IS ACCREDITED FOR MENTAL HEALTH AND SUBSTANCE ABUSE CENTER AS WELL AS A CORE DRUG AND ALCOHOL FACILITY. THE CATCHMENT AREA INCLUDES BUT IS NOT LIMITED TO THE COUNTIES OF DAVISON, AURORA, BRULE, HANSON, MCCOOK, AND SANBORN. FUNDING FOR SERVICES INCLUDES PRIVATE PAY/INSURANCE, SOUTH DAKOTA DEPARTMENT OF SOCIAL SERVICES DIVISION OF BEHAVIORAL HEALTH, MEDICAID, UNITED JUDICIAL SERVICES, AND UNITED STATES PROBATION. THE ORGANIZATION RECEIVES CONTRIBUTIONS FROM THE CITY OF MITCHELL, AURORA COUNTY, DAVISON COUNTY, HANSON COUNTY, HUTCHINSON COUNTY, MCCOOK COUNTY, AND SANBORN COUNTY TO HELP WITH FEES FOR INDIGENT CLIENTS. APPROXIMATELY 1,800 CLIENTS ARE RECEIVING SERVICES AT ANY GIVEN TIME THROUGHOUT THE AGENCY'S PROGRAMS. A FULL-TIME SATELLITE OUTREACH OFFICE WITH ALL OUTPATIENT IS OPEN IN CHAMBERLAIN, SD.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
REVIEWED BY EXECUTIVE DIRECTOR BEFORE SUBMISSION.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
POTENTIAL CONFLICTS OF INTEREST INVOLVING MEMBERS ARE IDENTIFIED AND RESOLVED AS NEEDED BY THE BOARD. AS A GENERAL STATEMENT, CONFLICT OF INTEREST IS DEFINED AS ANY OCCASION WHERE THERE IS AN APPEARANCE OF PUTTING PERSONAL OR PROFESSIONAL INTERESTS AHEAD OF THE AGENCY. MEMBERS HAVE THE RESPONSIBILITY TO DECLARE POSSIBLE OR KNOWN CONFLICTS BEFORE VOTING OR DISCUSSING ANY MATTER AND MAY VOLUNTARILY ABSTAIN FROM VOTING ON A MATTER IN WHICH THEY HAVE A CONFLICT. THIS ABSTENTION SHOULD BE NOTED IN THE MINUTES. VOTING OF OTHER MEMBERS SHOULD OCCUR BY SECRET BALLOT. IF THE MEMBER DOES NOT VOLUNTARILY ABSTAIN FROM VOTING, THE PRESIDENT OF THE BOARD

SCHEDULE O
(Form 990)
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047
Open to Public
Inspection

Name of the organization	Employer identification number
DAKOTA COUNSELING INSTITUTE, INC	46-0308930

IS RESPONSIBLE FOR MAKING A DETERMINATION REGARDING THE POTENTIAL OR KNOWN CONFLICT, EITHER BY RULING ON THE MATTER OR REQUESTING A VOTE OF THE BOARD. ANY MEMBER NOTED HAVING A CONFLICT OF INTEREST ON A SUBJECT SHALL ABSTAIN FROM VOTING AND SHALL NOT BE COUNTED IN DETERMINING A QUORUM FOR THE MEETING AS TO THAT ISSUE.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
BI-ANNUAL SALARY SURVEYS ARE CONDUCTED TO DETERMINE AND ADJUST RANGES. THE ORGANIZATION'S BOARD DETERMINES THE EXECUTIVE DIRECTOR'S SALARY AND BENEFITS.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS
N/A

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
GOVERNING DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

Business or activity to which this form relates

DAKOTA COUNSELING INSTITUTE, INC

Identifying number

46-0308930

INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	148,716

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

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

Section C—Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	148,716
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Tax Depreciation

Asset	Property Description	Date Acquired	d t	Tax-Meth Conv	Tax Period	Tax Cost	Tax Sec 179 Exp	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Adj Basis
Group: Building												
72	Alarm System	12/31/94		S/L-MO	10.00	775.00	0.00	0.00	775.00	0.00	775.00	0.00
84	Backflow Preventer	7/15/02		S/L-MO	10.00	2,112.97	0.00	0.00	2,112.97	0.00	2,112.97	0.00
85	Basement Furnace	8/15/03		S/L-MO	15.00	2,565.00	0.00	0.00	2,565.00	0.00	2,565.00	0.00
86	Basement Remodeling	7/15/02		S/L-MO	30.00	24,789.82	0.00	0.00	17,766.09	826.33	18,592.42	6,197.40
87	Bathroom Fixtures	8/01/88		S/L-MO	35.00	603.00	0.00	0.00	603.00	0.00	603.00	0.00
96	BUILDING & IMPROVEMENTS	10/15/94		S/L-MO	40.00	92,413.91	0.00	0.00	71,901.96	2,310.35	74,212.31	18,201.60
97	Building costs - PCII	2/01/94		S/L-MO	30.00	497,771.90	0.00	0.00	496,329.17	1,442.73	497,771.90	0.00
98	BUILDING IMPROVEMENTS	10/15/94		S/L-MO	40.00	1,194.00	0.00	0.00	873.12	29.85	902.97	291.03
99	Burglar Alarm - Pathway Bldg Med Room	2/15/04		S/L-MO	10.00	735.00	0.00	0.00	735.00	0.00	735.00	0.00
105	Carpet and installation	10/15/04		S/L-MO	15.00	3,548.82	0.00	0.00	3,548.82	0.00	3,548.82	0.00
111	CHUCK NOLZ	7/29/97		S/L-MO	40.00	5,370.00	0.00	0.00	3,557.63	134.25	3,691.88	1,678.12
127	Deck	7/15/03		S/L-MO	15.00	2,470.41	0.00	0.00	2,470.41	0.00	2,470.41	0.00
139	Electrical	2/01/89		S/L-MO	35.00	514.68	0.00	0.00	513.57	1.11	514.68	0.00
157	Fire Door Outpatient Office	4/15/04		S/L-MO	30.00	3,431.13	0.00	0.00	2,258.81	114.37	2,373.18	1,057.95
174	Garage	6/01/84		S/L-MO	10.00	1,770.00	0.00	0.00	1,770.00	0.00	1,770.00	0.00
175	Garage door	1/01/98		S/L-MO	15.00	497.02	0.00	0.00	497.02	0.00	497.02	0.00
180	Group Room Remodeling	1/15/04		S/L-MO	30.00	10,219.77	0.00	0.00	6,813.20	340.66	7,153.86	3,065.91
234	MUTH ELECTRIC	9/04/97		S/L-MO	40.00	1,640.00	0.00	0.00	1,079.67	41.00	1,120.67	519.33
240	NEW FURNACE	8/29/99		S/L-MO	15.00	26,228.00	0.00	0.00	26,228.00	0.00	26,228.00	0.00
241	NEW ROOF	11/29/01		S/L-MO	20.00	32,230.59	0.00	0.00	32,230.59	0.00	32,230.59	0.00
243	Office Building	11/30/81		S/L-MO	30.00	135,000.00	0.00	0.00	135,000.00	0.00	135,000.00	0.00
259	PAULSEN SHEET METAL	8/13/97		S/L-MO	40.00	5,089.00	0.00	0.00	3,360.98	127.23	3,488.21	1,600.79
262	Pitch Roof	10/01/87		S/L-MO	35.00	15,050.00	0.00	0.00	15,050.00	0.00	15,050.00	0.00
277	RAIL	12/15/02		S/L-MO	10.00	1,457.18	0.00	0.00	1,457.18	0.00	1,457.18	0.00
278	Rear entrance doors	11/01/97		S/L-MO	15.00	3,551.00	0.00	0.00	3,551.00	0.00	3,551.00	0.00
282	Remodel Materials	6/01/88		S/L-MO	35.00	11,616.67	0.00	0.00	11,616.67	0.00	11,616.67	0.00
283	Remodel Materials	8/01/88		S/L-MO	35.00	20,011.29	0.00	0.00	20,011.29	0.00	20,011.29	0.00
284	REMODELING	4/26/02		S/L-MO	20.00	4,046.83	0.00	0.00	4,046.83	0.00	4,046.83	0.00
285	RENOVATION	2/12/95		S/L-MO	40.00	8,468.00	0.00	0.00	6,121.66	211.70	6,333.36	2,134.64
286	RENOVATION-TOWER	11/15/95		S/L-MO	40.00	3,300.00	0.00	0.00	2,323.75	82.50	2,406.25	893.75
288	REPLACE GUTTER	11/13/03		S/L-MO	20.00	2,202.00	0.00	0.00	2,202.00	0.00	2,202.00	0.00
291	Roof - Partial	6/15/02		S/L-MO	20.00	6,159.82	0.00	0.00	6,159.82	0.00	6,159.82	0.00
292	Roof on back of building	12/29/04		S/L-MO	40.00	1,051.02	0.00	0.00	501.51	26.28	527.79	523.23
293	ROOF RENOVATION	6/30/97		S/L-MO	40.00	10,000.00	0.00	0.00	6,645.83	250.00	6,895.83	3,104.17
336	UPSTAIRS HALLWAY TILE FLOOR	12/15/02		S/L-MO	10.00	3,102.56	0.00	0.00	3,102.56	0.00	3,102.56	0.00
351	WEST ENTRANCE ALUMINUM DOOR	9/30/02		S/L-MO	10.00	1,390.00	0.00	0.00	1,390.00	0.00	1,390.00	0.00
353	WIRE MESH IN GUTTER	12/15/02		S/L-MO	15.00	544.68	0.00	0.00	544.68	0.00	544.68	0.00
363	ROOF/ATTIC RENNOVATIONS	4/01/08		S/L-MO	10.00	1,438.47	0.00	0.00	1,438.47	0.00	1,438.47	0.00
364	BOILER/CONDENSATION TANK	6/01/08		S/L-MO	10.00	2,684.46	0.00	0.00	2,684.46	0.00	2,684.46	0.00
376	BUILDING - WESTVIEW APTS	6/30/09		S/L-MO	40.00	436,500.80	0.00	0.00	159,980.45	10,912.52	170,892.97	265,607.83
377	DEADBOLT LOCKS - WESTVIEW	6/01/09		S/L-MO	5.00	1,054.82	0.00	0.00	1,054.82	0.00	1,054.82	0.00
378	SIDEWALK - MH/PTWY	11/01/09		S/L-MO	15.00	1,702.13	0.00	0.00	1,607.63	94.50	1,702.13	0.00
380	RESIDENTIAL DESK REMODEL	12/01/09		S/L-MO	15.00	12,067.22	0.00	0.00	11,329.76	737.46	12,067.22	0.00
388	STST DAY ROOM UPDATE	1/01/10		S/L-MO	3.00	1,873.74	0.00	0.00	1,873.74	0.00	1,873.74	0.00
389	STST DAY ROOM FLOORING	2/01/10		S/L-MO	5.00	11,959.05	0.00	0.00	11,959.05	0.00	11,959.05	0.00
390	RESIDENTIAL DESK REMODELING	3/01/10		S/L-MO	15.00	6,489.00	0.00	0.00	5,984.30	432.60	6,416.90	72.10
395	ROSEWOOD COURT	10/25/10		S/L-MO	30.00	186,965.30	0.00	0.00	81,452.83	6,232.18	87,685.01	99,280.29
399	Pathway Reshingle	4/15/11		S/L-MO	20.00	23,420.00	0.00	0.00	14,930.25	1,171.00	16,101.25	7,318.75
401	Rosewood Court Remodel	7/01/11		S/L-MO	30.00	252,607.23	0.00	0.00	105,253.00	8,420.24	113,673.24	138,933.99
403	WATER HEATER	4/01/12		S/L-MO	3.00	6,169.52	0.00	0.00	6,169.52	0.00	6,169.52	0.00
404	EXHAUST SYSTEM	9/01/12		S/L-MO	5.00	9,141.00	0.00	0.00	9,141.00	0.00	9,141.00	0.00
405	ROSEWOOD ROOF	8/01/12		S/L-MO	15.00	6,140.99	0.00	0.00	4,673.98	409.40	5,083.38	1,057.61
407	SPRINKLER SYSTEM	12/01/12		S/L-MO	25.00	125,557.77	0.00	0.00	55,663.94	5,022.31	60,686.25	64,871.52
408	CARPET - MH	1/15/13		S/L-MO	10.00	6,062.22	0.00	0.00	6,062.22	0.00	6,062.22	0.00
410	SPRINKLERS - STST	1/15/13		S/L-MO	25.00	4,479.41	0.00	0.00	1,985.91	179.18	2,165.09	2,314.32

Tax Depreciation

Asset	Property Description	Date Acquired	d t	Tax-Meth Conv	Tax Period	Tax Cost	Tax Sec 179 Exp	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Adj Basis
Group: Building (continued)												
414	Rosewood - Refinished Cabinets	3/15/15		S/L-MO	5.00	4,300.00	0.00	0.00	4,300.00	0.00	4,300.00	0.00
416	ROSEWOOD SIGN	5/01/16		S/L-MO	5.00	3,264.00	0.00	0.00	3,264.00	0.00	3,264.00	0.00
420	PATHWAY CARPET	10/01/17		S/L-MO	10.00	6,469.10	0.00	0.00	4,043.19	646.91	4,690.10	1,779.00
421	ROSEWOOD SHACK	5/01/17		S/L-MO	5.00	4,267.00	0.00	0.00	4,267.00	0.00	4,267.00	0.00
424	WESTVIEW PARKING LOT	8/18/18		150DBHY	15.0	8,095.37	0.00	8,095.37	8,095.37	0.00	8,095.37	0.00
425	ROSEWOOD PARKING LOT	8/08/18		150DBHY	15.0	14,037.75	0.00	14,037.75	14,037.75	0.00	14,037.75	0.00
429	STEPPING STONES PARKING LOTS	9/24/19		S/L-MO	15.00	28,993.02	0.00	0.00	8,214.70	1,932.87	10,147.57	18,845.45
430	MENTAL HEALTH PARKING LOT	7/23/19		S/L-MO	15.00	28,953.35	0.00	0.00	8,525.14	1,930.22	10,455.36	18,497.99
431	ROSEWOOD ADDITION	7/08/19		S/L-MO	30.00	497,820.28	0.00	0.00	74,673.04	16,594.01	91,267.05	406,553.23
435	MENTAL HEALTH ADA DOOR	6/11/19		S/L-MO	10.00	2,650.00	0.00	0.00	1,214.58	265.00	1,479.58	1,170.42
436	STEPPING STONES FRONT DOOR	6/11/19		S/L-MO	10.00	3,787.00	0.00	0.00	1,735.71	378.70	2,114.41	1,672.59
438	PATHWAY ADA FRONT DOOR	2/01/22		S/L-MO	10.00	7,758.00	0.00	0.00	1,486.95	775.80	2,262.75	5,495.25
441	SHELTER	9/05/23		S/L-MO	15.00	9,348.54	0.00	0.00	207.75	623.24	830.99	8,517.55
442	CARPET	10/23/23		S/L-MO	10.00	11,021.24	0.00	0.00	183.69	1,102.12	1,285.81	9,735.43
443	WESTVIEW REMODEL	11/20/23		S/L-MO	30.00	58,761.08	0.00	0.00	163.23	1,958.70	2,121.93	56,639.15
444	WESTVIEW ROOF	8/31/23		S/L-MO	15.00	126,171.32	0.00	0.00	2,803.81	8,411.42	11,215.23	114,956.09
445	SHOWERS AND TUBS REMODEL	12/01/23		S/L-MO	15.00	52,900.00	0.00	0.00	293.89	3,526.67	3,820.56	49,079.44
446	Westview Parking Lot	5/31/24		S/L-MO	5.00	5,991.00	0.00	0.00	0.00	698.95	698.95	5,292.05
447	Crisis Center Building	1/01/24		S/L-MO	30.00	440,000.00	0.00	0.00	0.00	14,666.67	14,666.67	425,333.33
450	Crisis Center - Remodel	12/15/24		S/L-MO	30.00	466,844.88	0.00	0.00	0.00	1,296.79	1,296.79	465,548.09
451	Crisis Center - Sprinklers	12/15/24		S/L-MO	30.00	27,544.23	0.00	0.00	0.00	76.51	76.51	27,467.72
452	Crisis Center - Flooring	12/15/24		S/L-MO	30.00	21,990.24	0.00	0.00	0.00	61.08	61.08	21,929.16
456	Westview Flooring	3/28/24		S/L-MO	7.00	22,402.13	0.00	0.00	0.00	2,400.23	2,400.23	20,001.90
457	Westview, remodel	2/05/24		S/L-MO	15.00	11,000.00	0.00	0.00	0.00	672.22	672.22	10,327.78
Building						3,903,603.73	0.00	22,133.12	1,518,469.92	97,567.86	1,616,037.78	2,287,565.95
Group: Furniture & Equipment												
73	ALARM SYSTEM	3/31/95		S/L-MO	12.00	5,504.00	0.00	0.00	5,504.00	0.00	5,504.00	0.00
134	DISHWASHER	8/30/02		S/L-MO	7.00	600.00	0.00	0.00	600.00	0.00	600.00	0.00
136	DOOR STATION & INSTALLATION	12/23/02		S/L-MO	10.00	1,010.00	0.00	0.00	1,010.00	0.00	1,010.00	0.00
244	Office Desk	10/15/03		S/L-MO	20.00	1,089.00	0.00	0.00	1,089.00	0.00	1,089.00	0.00
245	Office Desk	10/15/03		S/L-MO	20.00	1,089.00	0.00	0.00	1,089.00	0.00	1,089.00	0.00
264	Pool Table	9/01/88		S/L-MO	5.00	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
298	SECURITY SYSTEM	9/07/00		S/L-MO	7.00	5,205.25	0.00	0.00	5,205.25	0.00	5,205.25	0.00
368	MIDWEST SECURITY	11/01/08		S/L-MO	10.00	2,800.00	0.00	0.00	2,800.00	0.00	2,800.00	0.00
379	FURNITURE & EQUIPMENT - WESTVIEW	6/01/09		S/L-MO	5.00	24,000.00	0.00	0.00	24,000.00	0.00	24,000.00	0.00
396	Rosewood Furnaces	3/15/11		S/L-MO	10.00	3,525.90	0.00	0.00	3,525.90	0.00	3,525.90	0.00
397	Westview Boiler	9/15/11		S/L-MO	20.00	33,276.00	0.00	0.00	20,520.20	1,663.80	22,184.00	11,092.00
412	CARPETING - SUPPORT OFFICES	7/14/14		S/L-MO	10.00	1,109.75	0.00	0.00	1,054.31	55.44	1,109.75	0.00
413	DESKS	7/14/14		S/L-MO	10.00	5,798.09	0.00	0.00	5,508.19	289.90	5,798.09	0.00
417	MH RECEPTION DESK	3/15/16		S/L-MO	5.00	7,147.06	0.00	0.00	7,147.06	0.00	7,147.06	0.00
418	STEPPING STONES RECEPTION DESK	5/01/16		S/L-MO	5.00	4,966.74	0.00	0.00	4,966.74	0.00	4,966.74	0.00
426	ROSEWOOD AIR/FURNACE	6/18/18		150DBHY	15.0	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.00
433	ROSEWOOD GENERATOR	2/27/19		S/L-MO	5.00	12,000.00	0.00	0.00	11,600.00	400.00	12,000.00	0.00
434	STREAMLINE (EHR SYSTEM)	12/31/19		S/L-MO	5.00	106,004.31	0.00	0.00	63,602.58	21,200.86	84,803.44	21,200.87
437	STREAMLINE (EHR SYSTEM)	12/31/21		S/L-MO	5.00	45,845.00	0.00	0.00	18,338.00	9,169.00	27,507.00	18,338.00
448	Pathway - Dishwasher	12/01/24		S/L-MO	5.00	5,588.24	0.00	0.00	0.00	93.14	93.14	5,495.10
453	Crisis Center - Fire Control Paneling	10/31/24		S/L-MO	30.00	11,190.84	0.00	0.00	0.00	62.17	62.17	11,128.67
454	Crisis Center - Security System	12/15/24		S/L-MO	30.00	55,275.45	0.00	0.00	0.00	153.54	153.54	55,121.91
Furniture & Equipment						346,024.63	0.00	12,000.00	190,560.23	33,087.85	223,648.08	122,376.55

Tax Depreciation

Asset	Property Description	Date Acquired	d t	Tax-Meth Conv	Tax Period	Tax Cost	Tax Sec 179 Exp	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Adj Basis
Group: Land												
206	Land	10/15/94	--		0.00	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00
207	Land--Original	3/01/80	--		0.00	16,529.08	0.00	0.00	0.00	0.00	0.00	16,529.08
208	Land--Pc II	3/12/92	--		0.00	35,121.00	0.00	0.00	0.00	0.00	0.00	35,121.00
375	LAND - WESTVIEW APTS	6/30/09	--		0.00	106,500.00	0.00	0.00	0.00	0.00	0.00	106,500.00
400	Land Rosewood Court	1/13/11	--		0.00	65,000.00	0.00	0.00	0.00	0.00	0.00	65,000.00
Land						<u>243,150.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>243,150.08</u>
Group: Office Equipment												
386	CLINICAL SUPERVISOR DESK	12/01/09		S/L-MO	5.00	1,320.30	0.00	0.00	1,320.30	0.00	1,320.30	0.00
Office Equipment						<u>1,320.30</u>	<u>0.00</u>	<u>0.00</u>	<u>1,320.30</u>	<u>0.00</u>	<u>1,320.30</u>	<u>0.00</u>
Group: Vehicles												
387	2009 DODGE GRAND CARAVAN	1/01/09		S/L-MO	5.00	20,745.00	0.00	0.00	20,745.00	0.00	20,745.00	0.00
394	2008 CHEVY EXPRESS G3500	5/01/10		S/L-MO	5.00	25,528.00	0.00	0.00	25,528.00	0.00	25,528.00	0.00
402	2011 CHEVY MALIBU	10/01/12		S/L-MO	5.00	16,595.00	0.00	0.00	16,595.00	0.00	16,595.00	0.00
422	OP FOCUS	7/01/17		S/L-MO	5.00	11,999.00	0.00	0.00	11,999.00	0.00	11,999.00	0.00
423	STST VAN	1/15/17		S/L-MO	3.00	6,848.00	0.00	0.00	6,848.00	0.00	6,848.00	0.00
427	PATHWAY ESCAPE	4/18/18		200DBHY	5.0	15,366.00	0.00	15,366.00	15,366.00	0.00	15,366.00	0.00
428	ROSEWOOD GRAND CARAVAN	10/18/18		200DBHY	5.0	15,500.00	0.00	15,500.00	15,500.00	0.00	15,500.00	0.00
432	2016 CHEVY CRUZ	10/22/19		S/L-MO	5.00	16,233.00	0.00	0.00	13,527.50	2,705.50	16,233.00	0.00
439	2019 BUICK ENCORE	9/01/22		S/L-MO	5.00	23,379.00	0.00	0.00	6,234.40	4,675.80	10,910.20	12,468.80
440	2014 CHEVY VAN - 15 PASS	9/01/22		S/L-MO	5.00	34,959.00	0.00	0.00	9,322.40	6,991.80	16,314.20	18,644.80
449	15 Passenger Van -	8/21/24		S/L-MO	5.00	55,359.00	0.00	0.00	0.00	3,690.60	3,690.60	51,668.40
Vehicles						<u>242,511.00</u>	<u>0.00</u>	<u>30,866.00</u>	<u>141,665.30</u>	<u>18,063.70</u>	<u>159,729.00</u>	<u>82,782.00</u>
Grand Total						<u>4,736,609.74</u>	<u>0.00</u>	<u>64,999.12</u>	<u>1,852,015.75</u>	<u>148,719.41</u>	<u>2,000,735.16</u>	<u>2,735,874.58</u>

AMT Depreciation

FYE: 12/31/2024

Asset	Property Description	Date Acquired	d t	AMT Method	AMT Period	AMT Cost	AMT Sec 179 Exp	AMT Prior Depreciation	AMT Curr Depreciation	AMT End Depr
Group: Building										
72	Alarm System	12/31/94			0.0	0.00	0.00	0.00	0.00	0.00
84	Backflow Preventer	7/15/02			0.0	0.00	0.00	0.00	0.00	0.00
85	Basement Furnace	8/15/03			0.0	0.00	0.00	0.00	0.00	0.00
86	Basement Remodeling	7/15/02			0.0	0.00	0.00	0.00	0.00	0.00
87	Bathroom Fixtures	8/01/88			0.0	0.00	0.00	0.00	0.00	0.00
96	BUILDING & IMPROVEMENTS	10/15/94			0.0	0.00	0.00	0.00	0.00	0.00
97	Building costs - PCII	2/01/94			0.0	0.00	0.00	0.00	0.00	0.00
98	BUILDING IMPROVEMENTS	10/15/94			0.0	0.00	0.00	0.00	0.00	0.00
99	Burglar Alarm - Pathway Bldg Med Room	2/15/04			0.0	0.00	0.00	0.00	0.00	0.00
105	Carpet and installation	10/15/04			0.0	0.00	0.00	0.00	0.00	0.00
111	CHUCK NOLZ	7/29/97			0.0	0.00	0.00	0.00	0.00	0.00
127	Deck	7/15/03			0.0	0.00	0.00	0.00	0.00	0.00
139	Electrical	2/01/89			0.0	0.00	0.00	0.00	0.00	0.00
157	Fire Door Outpatient Office	4/15/04			0.0	0.00	0.00	0.00	0.00	0.00
174	Garage	6/01/84			0.0	0.00	0.00	0.00	0.00	0.00
175	Garage door	1/01/98			0.0	0.00	0.00	0.00	0.00	0.00
180	Group Room Remodeling	1/15/04			0.0	0.00	0.00	0.00	0.00	0.00
234	MUTH ELECTRIC	9/04/97			0.0	0.00	0.00	0.00	0.00	0.00
240	NEW FURNACE	8/29/99			0.0	0.00	0.00	0.00	0.00	0.00
241	NEW ROOF	11/29/01			0.0	0.00	0.00	0.00	0.00	0.00
243	Office Building	11/30/81			0.0	0.00	0.00	0.00	0.00	0.00
259	PAULSEN SHEET METAL	8/13/97			0.0	0.00	0.00	0.00	0.00	0.00
262	Pitch Roof	10/01/87			0.0	0.00	0.00	0.00	0.00	0.00
277	RAIL	12/15/02			0.0	0.00	0.00	0.00	0.00	0.00
278	Rear entrance doors	11/01/97			0.0	0.00	0.00	0.00	0.00	0.00
282	Remodel Materials	6/01/88			0.0	0.00	0.00	0.00	0.00	0.00
283	Remodel Materials	8/01/88			0.0	0.00	0.00	0.00	0.00	0.00
284	REMODELING	4/26/02			0.0	0.00	0.00	0.00	0.00	0.00
285	RENOVATION	2/12/95			0.0	0.00	0.00	0.00	0.00	0.00
286	RENOVATION-TOWER	11/15/95			0.0	0.00	0.00	0.00	0.00	0.00
288	REPLACE GUTTER	11/13/03			0.0	0.00	0.00	0.00	0.00	0.00
291	Roof - Partial	6/15/02			0.0	0.00	0.00	0.00	0.00	0.00
292	Roof on back of building	12/29/04			0.0	0.00	0.00	0.00	0.00	0.00
293	ROOF RENOVATION	6/30/97			0.0	0.00	0.00	0.00	0.00	0.00
336	UPSTAIRS HALLWAY TILE FLOOR	12/15/02			0.0	0.00	0.00	0.00	0.00	0.00
351	WEST ENTRANCE ALUMINUM DOOR	9/30/02			0.0	0.00	0.00	0.00	0.00	0.00
353	WIRE MESH IN GUTTER	12/15/02			0.0	0.00	0.00	0.00	0.00	0.00
363	ROOF/ATTIC RENNOVATIONS	4/01/08			0.0	0.00	0.00	0.00	0.00	0.00
364	BOILER/CONDENSATION TANK	6/01/08			0.0	0.00	0.00	0.00	0.00	0.00
376	BUILDING - WESTVIEW APTS	6/30/09			0.0	0.00	0.00	0.00	0.00	0.00
377	DEADBOLT LOCKS - WESTVIEW	6/01/09			0.0	0.00	0.00	0.00	0.00	0.00
378	SIDEWALK - MH/PTWY	11/01/09			0.0	0.00	0.00	0.00	0.00	0.00
380	RESIDENTIAL DESK REMODEL	12/01/09			0.0	0.00	0.00	0.00	0.00	0.00
388	STST DAY ROOM UPDATE	1/01/10			0.0	0.00	0.00	0.00	0.00	0.00
389	STST DAY ROOM FLOORING	2/01/10			0.0	0.00	0.00	0.00	0.00	0.00
390	RESIDENTIAL DESK REMODELING	3/01/10			0.0	0.00	0.00	0.00	0.00	0.00
395	ROSEWOOD COURT	10/25/10			0.0	0.00	0.00	0.00	0.00	0.00
399	Pathway Reshingle	4/15/11			0.0	0.00	0.00	0.00	0.00	0.00
401	Rosewood Court Remodel	7/01/11			0.0	0.00	0.00	0.00	0.00	0.00
403	WATER HEATER	4/01/12			0.0	0.00	0.00	0.00	0.00	0.00
404	EXHAUST SYSTEM	9/01/12			0.0	0.00	0.00	0.00	0.00	0.00
405	ROSEWOOD ROOF	8/01/12			0.0	0.00	0.00	0.00	0.00	0.00
407	SPRINKLER SYSTEM	12/01/12			0.0	0.00	0.00	0.00	0.00	0.00
408	CARPET - MH	1/15/13			0.0	0.00	0.00	0.00	0.00	0.00
410	SPRINKLERS - STST	1/15/13			0.0	0.00	0.00	0.00	0.00	0.00
414	Rosewood - Refinished Cabinets	3/15/15			0.0	0.00	0.00	0.00	0.00	0.00
416	ROSEWOOD SIGN	5/01/16			0.0	0.00	0.00	0.00	0.00	0.00
420	PATHWAY CARPET	10/01/17			0.0	0.00	0.00	0.00	0.00	0.00
421	ROSEWOOD SHACK	5/01/17			0.0	0.00	0.00	0.00	0.00	0.00
424	WESTVIEW PARKING LOT	8/18/18			0.0	0.00	0.00	0.00	0.00	0.00
425	ROSEWOOD PARKING LOT	8/08/18			0.0	0.00	0.00	0.00	0.00	0.00
429	STEPPING STONES PARKING LOTS	9/24/19			0.0	0.00	0.00	0.00	0.00	0.00
430	MENTAL HEALTH PARKING LOT	7/23/19			0.0	0.00	0.00	0.00	0.00	0.00
431	ROSEWOOD ADDITION	7/08/19			0.0	0.00	0.00	0.00	0.00	0.00
435	MENTAL HEALTH ADA DOOR	6/11/19			0.0	0.00	0.00	0.00	0.00	0.00
436	STEPPING STONES FRONT DOOR	6/11/19			0.0	0.00	0.00	0.00	0.00	0.00
438	PATHWAY ADA FRONT DOOR	2/01/22			0.0	0.00	0.00	0.00	0.00	0.00
441	SHELTER	9/05/23			0.0	0.00	0.00	0.00	0.00	0.00
442	CARPET	10/23/23			0.0	0.00	0.00	0.00	0.00	0.00
443	WESTVIEW REMODEL	11/20/23			0.0	0.00	0.00	0.00	0.00	0.00
444	WESTVIEW ROOF	8/31/23			0.0	0.00	0.00	0.00	0.00	0.00
445	SHOWERS AND TUBS REMODEL	12/01/23			0.0	0.00	0.00	0.00	0.00	0.00
446	Westview Parking Lot	5/31/24			0.0	0.00	0.00	0.00	0.00	0.00
447	Crisis Center Building	1/01/24			0.0	0.00	0.00	0.00	0.00	0.00
450	Crisis Center - Remodel	12/15/24			0.0	0.00	0.00	0.00	0.00	0.00
451	Crisis Center - Sprinklers	12/15/24			0.0	0.00	0.00	0.00	0.00	0.00
452	Crisis Center - Flooring	12/15/24			0.0	0.00	0.00	0.00	0.00	0.00
456	Westview Flooring	3/28/24			0.0	0.00	0.00	0.00	0.00	0.00

AMT Depreciation

FYE: 12/31/2024

Asset	Property Description	Date Acquired	Method	AMT Period	AMT Cost	AMT Sec 179 Exp	AMT Prior Depreciation	AMT Curr Depreciation	AMT End Depr
Group: Building (continued)									
457	Westview, remodel	2/05/24		0.0	0.00	0.00	0.00	0.00	0.00
			Building		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: Furniture & Equipment									
73	ALARM SYSTEM	3/31/95		0.0	0.00	0.00	0.00	0.00	0.00
134	DISHWASHER	8/30/02		0.0	0.00	0.00	0.00	0.00	0.00
136	DOOR STATION & INSTALLATION	12/23/02		0.0	0.00	0.00	0.00	0.00	0.00
244	Office Desk	10/15/03		0.0	0.00	0.00	0.00	0.00	0.00
245	Office Desk	10/15/03		0.0	0.00	0.00	0.00	0.00	0.00
264	Pool Table	9/01/88		0.0	0.00	0.00	0.00	0.00	0.00
298	SECURITY SYSTEM	9/07/00		0.0	0.00	0.00	0.00	0.00	0.00
368	MIDWEST SECURITY	11/01/08		0.0	0.00	0.00	0.00	0.00	0.00
379	FURNITURE & EQUIPMENT - WESTVIEW	11/01/09		0.0	0.00	0.00	0.00	0.00	0.00
396	Rosewood Furnaces	3/15/11		0.0	0.00	0.00	0.00	0.00	0.00
397	Westview Boiler	9/15/11		0.0	0.00	0.00	0.00	0.00	0.00
412	CARPETING - SUPPORT OFFICES	7/14/14		0.0	0.00	0.00	0.00	0.00	0.00
413	DESKS	7/14/14		0.0	0.00	0.00	0.00	0.00	0.00
417	MH RECEPTION DESK	3/15/16		0.0	0.00	0.00	0.00	0.00	0.00
418	STEPPING STONES RECEPTION DESK	5/01/16		0.0	0.00	0.00	0.00	0.00	0.00
426	ROSEWOOD AIR/FURNACE	6/18/18		0.0	0.00	0.00	0.00	0.00	0.00
433	ROSEWOOD GENERATOR	2/27/19		0.0	0.00	0.00	0.00	0.00	0.00
434	STREAMLINE (EHR SYSTEM)	12/31/19		0.0	0.00	0.00	0.00	0.00	0.00
437	STREAMLINE (EHR SYSTEM)	12/31/21		0.0	0.00	0.00	0.00	0.00	0.00
448	Pathway - Dishwasher	12/01/24		0.0	0.00	0.00	0.00	0.00	0.00
453	Crisis Center - Fire Control Paneling	10/31/24		0.0	0.00	0.00	0.00	0.00	0.00
454	Crisis Center - Security System	12/15/24		0.0	0.00	0.00	0.00	0.00	0.00
			Furniture & Equipment		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: Land									
206	Land	10/15/94		0.0	0.00	0.00	0.00	0.00	0.00
207	Land--Original	3/01/80		0.0	0.00	0.00	0.00	0.00	0.00
208	Land--Pc II	3/12/92		0.0	0.00	0.00	0.00	0.00	0.00
375	LAND - WESTVIEW APTS	6/30/09		0.0	0.00	0.00	0.00	0.00	0.00
400	Land Rosewood Court	1/13/11		0.0	0.00	0.00	0.00	0.00	0.00
			Land		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: Office Equipment									
386	CLINICAL SUPERVISOR DESK	12/01/09		0.0	0.00	0.00	0.00	0.00	0.00
			Office Equipment		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Group: Vehicles									
387	2009 DODGE GRAND CARAVAN	1/01/09		0.0	0.00	0.00	0.00	0.00	0.00
394	2008 CHEVY EXPRESS G3500	5/01/10		0.0	0.00	0.00	0.00	0.00	0.00
402	2011 CHEVY MALIBU	10/01/12		0.0	0.00	0.00	0.00	0.00	0.00
422	OP FOCUS	7/01/17		0.0	0.00	0.00	0.00	0.00	0.00
423	STST VAN	1/15/17		0.0	0.00	0.00	0.00	0.00	0.00
427	PATHWAY ESCAPE	4/18/18		0.0	0.00	0.00	0.00	0.00	0.00
428	ROSEWOOD GRAND CARAVAN	10/18/18		0.0	0.00	0.00	0.00	0.00	0.00
432	2016 CHEVY CRUZ	10/22/19		0.0	0.00	0.00	0.00	0.00	0.00
439	2019 BUICK ENCORE	9/01/22		0.0	0.00	0.00	0.00	0.00	0.00
440	2014 CHEVY VAN - 15 PASS	9/01/22		0.0	0.00	0.00	0.00	0.00	0.00
449	15 Passenger Van -	8/21/24		0.0	0.00	0.00	0.00	0.00	0.00
			Vehicles		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
			Grand Total		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Building											
72	Alarm System	12/31/94	775.00	0.00	0.00	775.00	0.00	775.00	0.00	S/L	10.00
84	Backflow Preventer	7/15/02	2,112.97	0.00	0.00	2,112.97	0.00	2,112.97	0.00	S/L	10.00
85	Basement Furnace	8/15/03	2,565.00	0.00	0.00	2,565.00	0.00	2,565.00	0.00	S/L	15.00
86	Basement Remodeling	7/15/02	24,789.82	0.00	0.00	18,592.42	826.33	19,418.75	5,371.07	S/L	30.00
87	Bathroom Fixtures	8/01/88	603.00	0.00	0.00	603.00	0.00	603.00	0.00	S/L	35.00
96	BUILDING & IMPROVEMENTS	10/15/94	92,413.91	0.00	0.00	74,212.31	2,310.35	76,522.66	15,891.25	S/L	40.00
97	Building costs - PCII	2/01/94	497,771.90	0.00	0.00	497,771.90	0.00	497,771.90	0.00	S/L	30.00
98	BUILDING IMPROVEMENTS	10/15/94	1,194.00	0.00	0.00	902.97	29.85	932.82	261.18	S/L	40.00
99	Burglar Alarm - Pathway Bldg Med	2/15/04	735.00	0.00	0.00	735.00	0.00	735.00	0.00	S/L	10.00
105	Carpet and installation	10/15/04	3,548.82	0.00	0.00	3,548.82	0.00	3,548.82	0.00	S/L	15.00
111	CHUCK NOLZ	7/29/97	5,370.00	0.00	0.00	3,691.88	134.25	3,826.13	1,543.87	S/L	40.00
127	Deck	7/15/03	2,470.41	0.00	0.00	2,470.41	0.00	2,470.41	0.00	S/L	15.00
139	Electrical	2/01/89	514.68	0.00	0.00	514.68	0.00	514.68	0.00	S/L	35.00
157	Fire Door Outpatient Office	4/15/04	3,431.13	0.00	0.00	2,373.18	114.37	2,487.55	943.58	S/L	30.00
174	Garage	6/01/84	1,770.00	0.00	0.00	1,770.00	0.00	1,770.00	0.00	S/L	10.00
175	Garage door	1/01/98	497.02	0.00	0.00	497.02	0.00	497.02	0.00	S/L	15.00
180	Group Room Remodeling	1/15/04	10,219.77	0.00	0.00	7,153.86	340.66	7,494.52	2,725.25	S/L	30.00
234	MUTH ELECTRIC	9/04/97	1,640.00	0.00	0.00	1,120.67	41.00	1,161.67	478.33	S/L	40.00
240	NEW FURNACE	8/29/99	26,228.00	0.00	0.00	26,228.00	0.00	26,228.00	0.00	S/L	15.00
241	NEW ROOF	11/29/01	32,230.59	0.00	0.00	32,230.59	0.00	32,230.59	0.00	S/L	20.00
243	Office Building	11/30/81	135,000.00	0.00	0.00	135,000.00	0.00	135,000.00	0.00	S/L	30.00
259	PAULSEN SHEET METAL	8/13/97	5,089.00	0.00	0.00	3,488.21	127.23	3,615.44	1,473.56	S/L	40.00
262	Pitch Roof	10/01/87	15,050.00	0.00	0.00	15,050.00	0.00	15,050.00	0.00	S/L	35.00
277	RAIL	12/15/02	1,457.18	0.00	0.00	1,457.18	0.00	1,457.18	0.00	S/L	10.00
278	Rear entrance doors	11/01/97	3,551.00	0.00	0.00	3,551.00	0.00	3,551.00	0.00	S/L	15.00
282	Remodel Materials	6/01/88	11,616.67	0.00	0.00	11,616.67	0.00	11,616.67	0.00	S/L	35.00
283	Remodel Materials	8/01/88	20,011.29	0.00	0.00	20,011.29	0.00	20,011.29	0.00	S/L	35.00
284	REMODELING	4/26/02	4,046.83	0.00	0.00	4,046.83	0.00	4,046.83	0.00	S/L	20.00
285	RENOVATION	2/12/95	8,468.00	0.00	0.00	6,333.36	211.70	6,545.06	1,922.94	S/L	40.00
286	RENOVATION-TOWER	11/15/95	3,300.00	0.00	0.00	2,406.25	82.50	2,488.75	811.25	S/L	40.00
288	REPLACE GUTTER	11/13/03	2,202.00	0.00	0.00	2,202.00	0.00	2,202.00	0.00	S/L	20.00
291	Roof - Partial	6/15/02	6,159.82	0.00	0.00	6,159.82	0.00	6,159.82	0.00	S/L	20.00
292	Roof on back of building	12/29/04	1,051.02	0.00	0.00	527.79	26.28	554.07	496.95	S/L	40.00
293	ROOF RENOVATION	6/30/97	10,000.00	0.00	0.00	6,895.83	250.00	7,145.83	2,854.17	S/L	40.00
336	UPSTAIRS HALLWAY TILE FLO	12/15/02	3,102.56	0.00	0.00	3,102.56	0.00	3,102.56	0.00	S/L	10.00
351	WEST ENTRANCE ALUMINUM	9/30/02	1,390.00	0.00	0.00	1,390.00	0.00	1,390.00	0.00	S/L	10.00
353	WIRE MESH IN GUTTER	12/15/02	544.68	0.00	0.00	544.68	0.00	544.68	0.00	S/L	15.00
363	ROOF/ATTIC RENNOVATIONS	4/01/08	1,438.47	0.00	0.00	1,438.47	0.00	1,438.47	0.00	S/L	10.00
364	BOILER/CONDENSATION TANK	6/01/08	2,684.46	0.00	0.00	2,684.46	0.00	2,684.46	0.00	S/L	10.00
376	BUILDING - WESTVIEW APTS	6/01/09	436,500.80	0.00	0.00	170,892.97	10,912.52	181,805.49	254,695.31	S/L	40.00
377	DEADBOLT LOCKS - WESTVIEW	6/01/09	1,054.82	0.00	0.00	1,054.82	0.00	1,054.82	0.00	S/L	5.00
378	SIDEWALK - MH/PTWY	11/01/09	1,702.13	0.00	0.00	1,702.13	0.00	1,702.13	0.00	S/L	15.00
380	RESIDENTIAL DESK REMODEL	12/01/09	12,067.22	0.00	0.00	12,067.22	0.00	12,067.22	0.00	S/L	15.00
388	STST DAY ROOM UPDATE	1/01/10	1,873.74	0.00	0.00	1,873.74	0.00	1,873.74	0.00	S/L	3.00
389	STST DAY ROOM FLOORING	2/01/10	11,959.05	0.00	0.00	11,959.05	0.00	11,959.05	0.00	S/L	5.00
390	RESIDENTIAL DESK REMODEL	3/01/10	6,489.00	0.00	0.00	6,416.90	72.10	6,489.00	0.00	S/L	15.00
395	ROSEWOOD COURT	1/13/11	186,965.30	0.00	0.00	87,685.01	6,232.18	93,917.19	93,048.11	S/L	30.00
399	Pathway Reshingle	4/15/11	23,420.00	0.00	0.00	16,101.25	1,171.00	17,272.25	6,147.75	S/L	20.00
401	Rosewood Court Remodel	7/01/11	252,607.23	0.00	0.00	113,673.24	8,420.24	122,093.48	130,513.75	S/L	30.00

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Building (continued)											
403	WATER HEATER	5/01/12	6,169.52	0.00	0.00	6,169.52	0.00	6,169.52	0.00	S/L	3.00
404	EXHAUST SYSTEM	9/01/12	9,141.00	0.00	0.00	9,141.00	0.00	9,141.00	0.00	S/L	5.00
405	ROSEWOOD ROOF	8/01/12	6,140.99	0.00	0.00	5,083.38	409.40	5,492.78	648.21	S/L	15.00
407	SPRINKLER SYSTEM	12/01/12	125,557.77	0.00	0.00	60,686.25	5,022.31	65,708.56	59,849.21	S/L	25.00
408	CARPET - MH	1/15/13	6,062.22	0.00	0.00	6,062.22	0.00	6,062.22	0.00	S/L	10.00
410	SPRINKLERS - STST	1/15/13	4,479.41	0.00	0.00	2,165.09	179.18	2,344.27	2,135.14	S/L	25.00
414	Rosewood - Refinished Cabinets	3/15/15	4,300.00	0.00	0.00	4,300.00	0.00	4,300.00	0.00	S/L	5.00
416	ROSEWOOD SIGN	5/01/16	3,264.00	0.00	0.00	3,264.00	0.00	3,264.00	0.00	S/L	5.00
420	PATHWAY CARPET	10/01/17	6,469.10	0.00	0.00	4,690.10	646.91	5,337.01	1,132.09	S/L	10.00
421	ROSEWOOD SHACK	5/01/17	4,267.00	0.00	0.00	4,267.00	0.00	4,267.00	0.00	S/L	5.00
424	WESTVIEW PARKING LOT	8/18/18	8,095.37	0.00	0.00	8,095.37	0.00	8,095.37	0.00	150DB	15.0
425	ROSEWOOD PARKING LOT	8/08/18	14,037.75	0.00	0.00	14,037.75	0.00	14,037.75	0.00	150DB	15.0
429	STEPPING STONES PARKING L	9/24/19	28,993.02	0.00	0.00	10,147.57	1,932.87	12,080.44	16,912.58	S/L	15.00
430	MENTAL HEALTH PARKING LC	7/23/19	28,953.35	0.00	0.00	10,455.36	1,930.22	12,385.58	16,567.77	S/L	15.00
431	ROSEWOOD ADDITION	7/08/19	497,820.28	0.00	0.00	91,267.05	16,594.01	107,861.06	389,959.22	S/L	30.00
435	MENTAL HEALTH ADA DOOR	6/11/19	2,650.00	0.00	0.00	1,479.58	265.00	1,744.58	905.42	S/L	10.00
436	STEPPING STONES FRONT DOC	6/11/19	3,787.00	0.00	0.00	2,114.41	378.70	2,493.11	1,293.89	S/L	10.00
438	PATHWAY ADA FRONT DOOR	2/01/22	7,758.00	0.00	0.00	2,262.75	775.80	3,038.55	4,719.45	S/L	10.00
441	SHELTER	9/05/23	9,348.54	0.00	0.00	830.99	623.24	1,454.23	7,894.31	S/L	15.00
442	CARPET	10/23/23	11,021.24	0.00	0.00	1,285.81	1,102.12	2,387.93	8,633.31	S/L	10.00
443	WESTVIEW REMODEL	11/20/23	58,761.08	0.00	0.00	2,121.93	1,958.70	4,080.63	54,680.45	S/L	30.00
444	WESTVIEW ROOF	8/31/23	126,171.32	0.00	0.00	11,215.23	8,411.42	19,626.65	106,544.67	S/L	15.00
445	SHOWERS AND TUBS REMODE	12/01/23	52,900.00	0.00	0.00	3,820.56	3,526.67	7,347.23	45,552.77	S/L	15.00
446	Westview Parking Lot	5/31/24	5,991.00	0.00	0.00	698.95	1,198.20	1,897.15	4,093.85	S/L	5.00
447	Crisis Center Building	1/01/24	440,000.00	0.00	0.00	14,666.67	14,666.67	29,333.34	410,666.66	S/L	30.00
450	Crisis Center - Remodel	12/15/24	466,844.88	0.00	0.00	1,296.79	15,561.50	16,858.29	449,986.59	S/L	30.00
451	Crisis Center - Sprinklers	12/15/24	27,544.23	0.00	0.00	76.51	918.14	994.65	26,549.58	S/L	30.00
452	Crisis Center - Flooring	12/15/24	21,990.24	0.00	0.00	61.08	733.01	794.09	21,196.15	S/L	30.00
456	Westview Flooring	3/28/24	22,402.13	0.00	0.00	2,400.23	3,200.30	5,600.53	16,801.60	S/L	7.00
457	Westview, remodel	2/05/24	11,000.00	0.00	0.00	672.22	733.33	1,405.55	9,594.45	S/L	15.00
	Building		<u>3,903,603.73</u>	<u>0.00</u>	<u>0.00</u>	<u>1,616,037.78</u>	<u>112,070.26</u>	<u>1,728,108.04</u>	<u>2,175,495.69</u>		
Group: Furniture & Equipment											
73	ALARM SYSTEM	3/31/95	5,504.00	0.00	0.00	5,504.00	0.00	5,504.00	0.00	S/L	12.00
134	DISHWASHER	8/30/02	600.00	0.00	0.00	600.00	0.00	600.00	0.00	S/L	7.00
136	DOOR STATION & INSTALLATI	12/23/02	1,010.00	0.00	0.00	1,010.00	0.00	1,010.00	0.00	S/L	10.00
244	Office Desk	10/15/03	1,089.00	0.00	0.00	1,089.00	0.00	1,089.00	0.00	S/L	20.00
245	Office Desk	10/15/03	1,089.00	0.00	0.00	1,089.00	0.00	1,089.00	0.00	S/L	20.00
264	Pool Table	9/01/88	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00	S/L	5.00
298	SECURITY SYSTEM	9/07/00	5,205.25	0.00	0.00	5,205.25	0.00	5,205.25	0.00	S/L	7.00
368	MIDWEST SECURITY	11/01/08	2,800.00	0.00	0.00	2,800.00	0.00	2,800.00	0.00	S/L	10.00
379	FURNITURE & EQUIPMENT - W	6/01/09	24,000.00	0.00	0.00	24,000.00	0.00	24,000.00	0.00	S/L	5.00
396	Rosewood Furnaces	3/15/11	3,525.90	0.00	0.00	3,525.90	0.00	3,525.90	0.00	S/L	10.00
397	Westview Boiler	9/15/11	33,276.00	0.00	0.00	22,184.00	1,663.80	23,847.80	9,428.20	S/L	20.00
412	CARPETING - SUPPORT OFFICE	7/14/14	1,109.75	0.00	0.00	1,109.75	0.00	1,109.75	0.00	S/L	10.00
413	DESKS	7/14/14	5,798.09	0.00	0.00	5,798.09	0.00	5,798.09	0.00	S/L	10.00
417	MH RECEPTION DESK	3/01/16	7,147.06	0.00	0.00	7,147.06	0.00	7,147.06	0.00	S/L	5.00

Asset	Property Description	Date In Service	Tax Cost	Tax Sec 179 Exp	Tax Salvage Value	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Group: Furniture & Equipment (continued)											
418	STEPPING STONES RECEPTION	5/01/16	4,966.74	0.00	0.00	4,966.74	0.00	4,966.74	0.00	S/L	5.00
426	ROSEWOOD AIR/FURNACE	6/18/18	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	0.00	150DB	15.0
433	ROSEWOOD GENERATOR	2/27/19	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	0.00	S/L	5.00
434	STREAMLINE (EHR SYSTEM)	12/31/20	106,004.31	0.00	0.00	84,803.44	21,200.87	106,004.31	0.00	S/L	5.00
437	STREAMLINE (EHR SYSTEM)	12/31/21	45,845.00	0.00	0.00	27,507.00	9,169.00	36,676.00	9,169.00	S/L	5.00
448	Pathway - Dishwasher	12/01/24	5,588.24	0.00	0.00	93.14	1,117.65	1,210.79	4,377.45	S/L	5.00
453	Crisis Center - Fire Control Paneling	10/31/24	11,190.84	0.00	0.00	62.17	373.03	435.20	10,755.64	S/L	30.00
454	Crisis Center - Security System	12/15/24	55,275.45	0.00	0.00	153.54	1,842.52	1,996.06	53,279.39	S/L	30.00
	Furniture & Equipment		346,024.63	0.00	0.00	223,648.08	35,366.87	259,014.95	87,009.68		
Group: Land											
206	Land	10/15/94	20,000.00	0.00	0.00	0.00	0.00	0.00	20,000.00	Land	0.00
207	Land--Original	3/01/80	16,529.08	0.00	0.00	0.00	0.00	0.00	16,529.08	Land	0.00
208	Land--Pc II	3/12/92	35,121.00	0.00	0.00	0.00	0.00	0.00	35,121.00	Land	0.00
375	LAND - WESTVIEW APTS	6/01/09	106,500.00	0.00	0.00	0.00	0.00	0.00	106,500.00	Land	0.00
400	Land Rosewood Court	1/13/11	65,000.00	0.00	0.00	0.00	0.00	0.00	65,000.00	Land	0.00
	Land		243,150.08	0.00	0.00	0.00	0.00	0.00	243,150.08		
Group: Office Equipment											
386	CLINICAL SUPERVISOR DESK	12/01/09	1,320.30	0.00	0.00	1,320.30	0.00	1,320.30	0.00	S/L	5.00
	Office Equipment		1,320.30	0.00	0.00	1,320.30	0.00	1,320.30	0.00		
Group: Vehicles											
387	2009 DODGE GRAND CARAVAN	1/01/09	20,745.00	0.00	0.00	20,745.00	0.00	20,745.00	0.00	S/L	5.00
394	2008 CHEVY EXPRESS G3500	5/01/10	25,528.00	0.00	0.00	25,528.00	0.00	25,528.00	0.00	S/L	5.00
402	2011 CHEVY MALIBU	10/01/12	16,595.00	0.00	0.00	16,595.00	0.00	16,595.00	0.00	S/L	5.00
422	OP FOCUS	7/01/17	11,999.00	0.00	0.00	11,999.00	0.00	11,999.00	0.00	S/L	5.00
423	STST VAN	1/15/17	6,848.00	0.00	0.00	6,848.00	0.00	6,848.00	0.00	S/L	3.00
427	PATHWAY ESCAPE	4/18/18	15,366.00	0.00	0.00	15,366.00	0.00	15,366.00	0.00	200DB	5.0
428	ROSEWOOD GRAND CARAVAN	10/18/18	15,500.00	0.00	0.00	15,500.00	0.00	15,500.00	0.00	200DB	5.0
432	2016 CHEVY CRUZ	10/22/19	16,233.00	0.00	0.00	16,233.00	0.00	16,233.00	0.00	S/L	5.00
439	2019 BUICK ENCORE	9/01/22	23,379.00	0.00	0.00	10,910.20	4,675.80	15,586.00	7,793.00	S/L	5.00
440	2014 CHEVY VAN - 15 PASS	9/01/22	34,959.00	0.00	0.00	16,314.20	6,991.80	23,306.00	11,653.00	S/L	5.00
449	15 Passenger Van -	8/21/24	55,359.00	0.00	0.00	3,690.60	11,071.80	14,762.40	40,596.60	S/L	5.00
	Vehicles		242,511.00	0.00	0.00	159,729.00	22,739.40	182,468.40	60,042.60		
	Grand Total		4,736,609.74	0.00	0.00	2,000,735.16	170,176.53	2,170,911.69	2,565,698.05		