

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](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047  
**2019**  
Open to Public Inspection

**A** For the **2019** calendar year, or tax year beginning **01-01-2019**, and ending **12-31-2019**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Final return/terminated  
 Amended return  
 Application pending

**C** Name of organization: WINNER AREA CHAMBER OF COMMERCE  
 Doing business as:  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: PO BOX 268  
 City or town, state or province, country, and ZIP or foreign postal code: WINNER, SD 57580

**D** Employer identification number: 23-7279646  
**E** Telephone number:  
**G** Gross receipts \$ 195,930

**F** Name and address of principal officer:  
 CHARLI GILL  
 130 E 3RD ST  
 WINNER, SD 57580

**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) ( 6 ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ WINNERSD.ORG

**K** Form of organization:  Corporation  Trust  Association  Other ▶  
**L** Year of formation: 1947 **M** State of legal domicile: SD

## Part I Summary

**1** Briefly describe the organization's mission or most significant activities:  
 THE WINNER AREA CHAMBER OF COMMERCE IS A NON-PROFIT ORGANIZATION WHICH TAKES A LEADERSHIP ROLE IN SERVING THE NEEDS OF THE WINNER AREA AND IS THE ADVOCATE AND CATALYST IN THE PROMOTION, GROWTH, AND QUALITY OF LIFE IN THE AREA.

**2** Check this box  if the organization discontinued its operations or disposed of more than 25% of its net assets.

|  |           |     |
|--|-----------|-----|
| <b>3</b> Number of voting members of the governing body (Part VI, line 1a)             | <b>3</b>  | 10  |
| <b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) | <b>4</b>  | 168 |
| <b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)  | <b>5</b>  | 2   |
| <b>6</b> Total number of volunteers (estimate if necessary)                            | <b>6</b>  |     |
| <b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12         | <b>7a</b> | 0   |
| <b>7b</b> Net unrelated business taxable income from Form 990-T, line 39               | <b>7b</b> |     |

|   | Prior Year | Current Year |
|---|------------|--------------|
| <b>8</b> Contributions and grants (Part VIII, line 1h)                                      | 85,385     | 97,935       |
| <b>9</b> Program service revenue (Part VIII, line 2g)                                       |            | 0            |
| <b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)                     |            | 0            |
| <b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)          | 14,516     | 16,337       |
| <b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)  | 99,901     | 114,272      |
| <b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3)                  |            | 0            |
| <b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)                     |            | 0            |
| <b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) | 34,146     | 46,811       |
| <b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)                    |            | 0            |
| <b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ 0                      |            |              |
| <b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)                      | 69,028     | 71,650       |
| <b>18</b> Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)         | 103,174    | 118,461      |
| <b>19</b> Revenue less expenses. Subtract line 18 from line 12                              | -3,273     | -4,189       |

|  | Beginning of Current Year | End of Year |
|--|---------------------------|-------------|
| <b>20</b> Total assets (Part X, line 16)                             | 92,135                    | 115,823     |
| <b>21</b> Total liabilities (Part X, line 26)                        | 636                       | 28,513      |
| <b>22</b> Net assets or fund balances. Subtract line 21 from line 20 | 91,499                    | 87,310      |

## 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: \*\*\*\*\*  
 Date: 2020-08-21

CHARLI GILL PRESIDENT  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name: Preparer's signature: Date: 2020-08-21  
 Check  if self-employed PTIN: P00705719

Firm's name ▶ FENENGA DESMET & COMPANY LLC Firm's EIN ▶ 20-5804965

Firm's address ▶ PO BOX 748 WINNER, SD 57580 Phone no. (605) 842-1757

**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:

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**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 \$ including grants of \$ ) (Revenue \$ )  
See Additional Data

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

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

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(Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
PROMOTING THE ECONOMIC PROSPERITY OF THE WINNER AREA BY RECRUITING AND MAINTAINING MEMBERSHIP, PROMOTING COMMUNITY BUSINESSES AND RESOURCES AND DEVELOPING OUR LOCATION AND TOURISM OPPORTUNITIES.

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

**4e** Total program service expenses ▶

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, and tax-exempt status.

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Form W-2G, and backup withholding rules.



Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (10), 1b (168), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
19 Describe in 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:







**Part VIII Statement of Revenue**

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

|   |   | (A)<br>Total revenue | (B)<br>Related or<br>exempt<br>function<br>revenue | (C)<br>Unrelated<br>business<br>revenue | (D)<br>Revenue<br>excluded from<br>tax under sections<br>512 - 514 |
|---|---|----------------------|--|---|--|
| <b>Contributions, Gifts, Grants and Other Similar Amounts</b> | <b>1a</b> Federated campaigns . . . . .   | <b>1a</b>            |  |   |  |
|   | <b>b</b> Membership dues . . . . .  | <b>1b</b>            | 34,354   |   |  |
|   | <b>c</b> Fundraising events . . . . .   | <b>1c</b>            |  |   |  |
|   | <b>d</b> Related organizations . . . . .  | <b>1d</b>            | 14,561   |   |  |
|   | <b>e</b> Government grants (contributions) . . . . .  | <b>1e</b>            | 22,000   |   |  |
|   | <b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . . | <b>1f</b>            | 27,020   |   |  |
|   | <b>g</b> Noncash contributions included in lines 1a - 1f: \$ . . . . .                            | <b>1g</b>            |  |   |  |
|   | <b>h Total.</b> Add lines 1a-1f . . . . .   |                      | 97,935   |   |  |

| <b>Program Service Revenue</b>                       |  |               | (A) | (B) | (C) | (D) |
|--|--|---------------|-----|-----|-----|-----|
|  |  | Business Code |     |     |     |     |
| <b>2a</b>  |  |               |     |     |     |     |
| <b>b</b>   |  |               |     |     |     |     |
| <b>c</b>   |  |               |     |     |     |     |
| <b>d</b>   |  |               |     |     |     |     |
| <b>e</b>   |  |               |     |     |     |     |
| <b>f</b> All other program service revenue . . . . . |  |               |     |     |     |     |
| <b>g Total.</b> Add lines 2a-2f. . . . .             |  |               |     |     |     |     |

|   |  |   |               |        |  |  |
|---|--|---|---------------|--------|--|--|
| <b>Other Revenue</b>  | <b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .  |   |               |        |  |  |
|   | <b>4</b> Income from investment of tax-exempt bond proceeds . . . . .  |   |               |        |  |  |
|   | <b>5</b> Royalties . . . . .   |   |               |        |  |  |
|   | <b>6a</b> Gross rents  | (i) Real  | <b>6a</b>     |        |  |  |
|   |  |   | (ii) Personal |        |  |  |
|   |  | <b>b</b> Less: rental expenses . . . . .                        | <b>6b</b>     |        |  |  |
|   |  | <b>c</b> Rental income or (loss) . . . . .                      | <b>6c</b>     |        |  |  |
|   | <b>d</b> Net rental income or (loss) . . . . .   |   |               |        |  |  |
|   | <b>7a</b> Gross amount from sales of assets other than inventory   | (i) Securities  | <b>7a</b>     |        |  |  |
|   |  |   | (ii) Other    |        |  |  |
|   |  | <b>b</b> Less: cost or other basis and sales expenses . . . . . | <b>7b</b>     |        |  |  |
|   |  | <b>c</b> Gain or (loss) . . . . .                               | <b>7c</b>     |        |  |  |
|   | <b>d</b> Net gain or (loss) . . . . .  |   |               |        |  |  |
|   | <b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . . |   | <b>8a</b>     | 86,980 |  |  |
|   |  | <b>b</b> Less: direct expenses . . . . .                        | <b>8b</b>     | 81,658 |  |  |
|   |  | <b>c</b> Net income or (loss) from fundraising events . . . . . |               | 5,322  |  |  |
|   | <b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .  |   | <b>9a</b>     |        |  |  |
|   |  | <b>b</b> Less: direct expenses . . . . .                        | <b>9b</b>     |        |  |  |
|   |  | <b>c</b> Net income or (loss) from gaming activities . . . . .  |               |        |  |  |
|   | <b>10a</b> Gross sales of inventory, less returns and allowances . . . . .   |   | <b>10a</b>    |        |  |  |
| <b>b</b> Less: cost of goods sold . . . . .                     |  | <b>10b</b>  |               |        |  |  |
| <b>c</b> Net income or (loss) from sales of inventory . . . . . |  |   |               |        |  |  |
| Miscellaneous Revenue   | Business Code  |   |               |        |  |  |
| <b>11a</b> ADVERTISING  |  | 8,605   | 8,605         |        |  |  |
| <b>b</b> PROMOTIONAL ITEMS                                      |  | 2,050   | 2,050         |        |  |  |
| <b>c</b> THEFT RESTITUTION                                      |  | 300   | 300           |        |  |  |
| <b>d</b> All other revenue . . . . .                            |  | 60  | 60            |        |  |  |
| <b>e Total.</b> Add lines 11a-11d . . . . .                     |  | 11,015  |               |        |  |  |
| <b>12 Total revenue.</b> See instructions . . . . .             |  | 114,272   | 11,015        |        |  |  |

**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

| <b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>   | <b>(A)</b><br>Total expenses | <b>(B)</b><br>Program service expenses | <b>(C)</b><br>Management and general expenses | <b>(D)</b><br>Fundraising expenses |
|---|------------------------------|--|---|------------------------------------|
| <b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 . . . . .   |                              |  |   |                                    |
| <b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .  |                              |  |   |                                    |
| <b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. . . . .  |                              |  |   |                                    |
| <b>4</b> Benefits paid to or for members . . . . .  |                              |  |   |                                    |
| <b>5</b> Compensation of current officers, directors, trustees, and key employees . . . . .   |                              |  |   |                                    |
| <b>6</b> Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .  |                              |  |   |                                    |
| <b>7</b> Other salaries and wages . . . . .   | 42,813                       |  |   |                                    |
| <b>8</b> Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions) . . . . .  |                              |  |   |                                    |
| <b>9</b> Other employee benefits . . . . .  |                              |  |   |                                    |
| <b>10</b> Payroll taxes . . . . .   | 3,998                        |  |   |                                    |
| <b>11</b> Fees for services (non-employees):  |                              |  |   |                                    |
| <b>a</b> Management . . . . .   |                              |  |   |                                    |
| <b>b</b> Legal . . . . .  |                              |  |   |                                    |
| <b>c</b> Accounting . . . . .   | 725                          |  |   |                                    |
| <b>d</b> Lobbying . . . . .   |                              |  |   |                                    |
| <b>e</b> Professional fundraising services. See Part IV, line 17  |                              |  |   |                                    |
| <b>f</b> Investment management fees . . . . .   |                              |  |   |                                    |
| <b>g</b> Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)   |                              |  |   |                                    |
| <b>12</b> Advertising and promotion . . . . .   | 33,234                       |  |   |                                    |
| <b>13</b> Office expenses . . . . .   | 7,105                        |  |   |                                    |
| <b>14</b> Information technology . . . . .  |                              |  |   |                                    |
| <b>15</b> Royalties . . . . .   |                              |  |   |                                    |
| <b>16</b> Occupancy . . . . .   | 5,565                        |  |   |                                    |
| <b>17</b> Travel . . . . .  | 343                          |  |   |                                    |
| <b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .  |                              |  |   |                                    |
| <b>19</b> Conferences, conventions, and meetings . . . . .  |                              |  |   |                                    |
| <b>20</b> Interest . . . . .  |                              |  |   |                                    |
| <b>21</b> Payments to affiliates . . . . .  |                              |  |   |                                    |
| <b>22</b> Depreciation, depletion, and amortization . . . . .   |                              |  |   |                                    |
| <b>23</b> Insurance . . . . .   | 4,401                        |  |   |                                    |
| <b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)                                       |                              |  |   |                                    |
| <b>a</b> EDUCATION  | 3,563                        |  |   |                                    |
| <b>b</b> PHEASANT FEST  | 3,482                        |  |   |                                    |
| <b>c</b> BUSINESS APPRECIATION  | 3,433                        |  |   |                                    |
| <b>d</b> SUMMER NIGHTS  | 3,312                        |  |   |                                    |
| <b>e</b> All other expenses   | 6,487                        |  |   |                                    |
| <b>25</b> Total functional expenses. Add lines 1 through 24e  | 118,461                      | 0                                      | 0   | 0                                  |
| <b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). |                              |  |   |                                    |

**Part X Balance Sheet**

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

|   |  | (A)<br>Beginning of year |           | (B)<br>End of year |
|---|--|--------------------------|-----------|--------------------|
| <b>Assets</b>   | <b>1</b> Cash—non-interest-bearing . . . . .   | 87,930                   | <b>1</b>  | 112,106            |
|   | <b>2</b> Savings and temporary cash investments . . . . .  |                          | <b>2</b>  |                    |
|   | <b>3</b> Pledges and grants receivable, net . . . . .  |                          | <b>3</b>  |                    |
|   | <b>4</b> Accounts receivable, net . . . . .  | 4,205                    | <b>4</b>  | 3,717              |
|   | <b>5</b> 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 . . . . .  |                          | <b>5</b>  |                    |
|   | <b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) . . . . .   |                          | <b>6</b>  |                    |
|   | <b>7</b> Notes and loans receivable, net . . . . .   |                          | <b>7</b>  |                    |
|   | <b>8</b> Inventories for sale or use . . . . .   |                          | <b>8</b>  |                    |
|   | <b>9</b> Prepaid expenses and deferred charges . . . . .   |                          | <b>9</b>  |                    |
|   | <b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D   | <b>10a</b>               |           |                    |
|   | <b>b</b> Less: accumulated depreciation  | <b>10b</b>               |           | <b>10c</b>         |
|   | <b>11</b> Investments—publicly traded securities . . . . .   |                          | <b>11</b> |                    |
|   | <b>12</b> Investments—other securities. See Part IV, line 11 . . . . .   |                          | <b>12</b> |                    |
|   | <b>13</b> Investments—program-related. See Part IV, line 11 . . . . .  |                          | <b>13</b> |                    |
|   | <b>14</b> Intangible assets . . . . .  |                          | <b>14</b> |                    |
|   | <b>15</b> Other assets. See Part IV, line 11 . . . . .   |                          | <b>15</b> |                    |
| <b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . . | 92,135   | <b>16</b>                | 115,823   |                    |
| <b>Liabilities</b>  | <b>17</b> Accounts payable and accrued expenses . . . . .  | 636                      | <b>17</b> | 28,513             |
|   | <b>18</b> Grants payable . . . . .   |                          | <b>18</b> |                    |
|   | <b>19</b> Deferred revenue . . . . .   |                          | <b>19</b> |                    |
|   | <b>20</b> Tax-exempt bond liabilities . . . . .  |                          | <b>20</b> |                    |
|   | <b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D  |                          | <b>21</b> |                    |
|   | <b>22</b> 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 . . . . . |                          | <b>22</b> |                    |
|   | <b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .   |                          | <b>23</b> |                    |
|   | <b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .   |                          | <b>24</b> |                    |
|   | <b>25</b> 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  |                          | <b>25</b> |                    |
|   | <b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .   | 636                      | <b>26</b> | 28,513             |
| <b>Net Assets or Fund Balances</b>  | <b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>   |                          |           |                    |
|   | <b>27</b> Net assets without donor restrictions . . . . .  | 91,499                   | <b>27</b> | 87,310             |
|   | <b>28</b> Net assets with donor restrictions . . . . .   |                          | <b>28</b> |                    |
|   | <b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>  |                          |           |                    |
|   | <b>29</b> Capital stock or trust principal, or current funds . . . . .   |                          | <b>29</b> |                    |
|   | <b>30</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .  |                          | <b>30</b> |                    |
|   | <b>31</b> Retained earnings, endowment, accumulated income, or other funds   |                          | <b>31</b> |                    |
| <b>32</b> Total net assets or fund balances . . . . .                         | 91,499   | <b>32</b>                | 87,310    |                    |
| <b>33</b> Total liabilities and net assets/fund balances . . . . .            | 92,135   | <b>33</b>                | 115,823   |                    |

**Part XI Reconciliation of Net Assets**

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

|           |  |           |         |
|-----------|--|-----------|---------|
| <b>1</b>  | Total revenue (must equal Part VIII, column (A), line 12)  | <b>1</b>  | 114,272 |
| <b>2</b>  | Total expenses (must equal Part IX, column (A), line 25)   | <b>2</b>  | 118,461 |
| <b>3</b>  | Revenue less expenses. Subtract line 2 from line 1   | <b>3</b>  | -4,189  |
| <b>4</b>  | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))                      | <b>4</b>  | 91,499  |
| <b>5</b>  | Net unrealized gains (losses) on investments   | <b>5</b>  |         |
| <b>6</b>  | Donated services and use of facilities   | <b>6</b>  |         |
| <b>7</b>  | Investment expenses  | <b>7</b>  |         |
| <b>8</b>  | Prior period adjustments   | <b>8</b>  |         |
| <b>9</b>  | Other changes in net assets or fund balances (explain in Schedule O)   | <b>9</b>  |         |
| <b>10</b> | Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | <b>10</b> | 87,310  |

**Part XII Financial Statements and Reporting**

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

- 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 in 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
- b** Were the organization's financial statements audited by an independent accountant?  
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

|           | Yes | No |
|-----------|-----|----|
| <b>2a</b> |     | No |
| <b>2b</b> |     | No |
| <b>2c</b> |     |    |
| <b>3a</b> |     |    |
| <b>3b</b> |     |    |

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 23-7279646

**Name:** WINNER AREA CHAMBER OF COMMERCE

Form 990 (2019)

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### **Form 990, Part III, Line 4a:**

THE WINNER AREA CHAMBER OF COMMERCE IS A NON-PROFIT ORGANIZATION WHICH TAKES A LEADERSHIP ROLE IN SERVING THE NEEDS OF THE WINNER AREA AND IS THE ADVOCATE AND CATALYST IN THE PROMOTION, GROWTH AND QUALITY OF LIFE IN THE AREA.

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**SCHEDULE G**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

## Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
 Attach to Form 990 or Form 990-EZ.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

# 2019

**Open to Public Inspection**

Name of the organization  
WINNER AREA CHAMBER OF COMMERCE

**Employer identification number**  
23-7279646

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1** Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- |   |   |
|---|---|
| <p><b>a</b> <input type="checkbox"/> Mail solicitations</p> <p><b>b</b> <input type="checkbox"/> Internet and email solicitations</p> <p><b>c</b> <input type="checkbox"/> Phone solicitations</p> <p><b>d</b> <input type="checkbox"/> In-person solicitations</p> | <p><b>e</b> <input type="checkbox"/> Solicitation of non-government grants</p> <p><b>f</b> <input type="checkbox"/> Solicitation of government grants</p> <p><b>g</b> <input type="checkbox"/> Special fundraising events</p> |
|---|---|
- 2a** Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b** If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

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

**3** List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

| Revenue  | (a) Event #1                             | (b) Event #2                           | (c) Other events           | (d) Total events                |        |
|--|--|--|----------------------------|---------------------------------|--------|
|  | <u>HUNTING COMPETI</u><br>(event type)   | <u>ROUGHSTOCK CHAL</u><br>(event type) | <u>2</u><br>(total number) | (add col. (a) through col. (c)) |        |
| <b>1</b> Gross receipts . . . . .  | 45,094                                   | 21,293                                 | 12,519                     | 78,906                          |        |
| <b>2</b> Less: Contributions . . . . .   |  |  |                            |                                 |        |
| <b>3</b> Gross income (line 1 minus line 2) . . . . .                              | 45,094                                   | 21,293                                 | 12,519                     | 78,906                          |        |
| Direct Expenses  | <b>4</b> Cash prizes . . . . .           | 4,400                                  | 10,626                     | 2,356                           | 17,382 |
|  | <b>5</b> Noncash prizes . . . . .        | 29,157                                 | 195                        | 836                             | 30,188 |
|  | <b>6</b> Rent/facility costs . . . . .   | 400                                    | 750                        | 1,257                           | 2,407  |
|  | <b>7</b> Food and beverages . . . . .    | 6,531                                  | 2,480                      | 3,722                           | 12,733 |
|  | <b>8</b> Entertainment . . . . .         |  |                            |                                 |        |
|  | <b>9</b> Other direct expenses . . . . . | 1,136                                  | 8,108                      | 623                             | 9,867  |
| <b>10</b> Direct expense summary. Add lines 4 through 9 in column (d) . . . . . ▶  |  |  |                            | 72,577                          |        |
| <b>11</b> Net income summary. Subtract line 10 from line 3, column (d) . . . . . ▶ |  |  |                            | 6,329                           |        |

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

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

**9** Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

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

**b** If "No," explain: \_\_\_\_\_

---

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

**b** If "Yes," explain: \_\_\_\_\_

---

- 11** Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12** Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13** Indicate the percentage of gaming activity conducted in:
 

|                                      |            |   |
|--------------------------------------|------------|---|
| <b>a</b> The organization's facility | <b>13a</b> | % |
| <b>b</b> An outside facility         | <b>13b</b> | % |

**14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ .....

Address ▶ .....

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

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

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

Name ▶ .....

Address ▶ .....

**16** Gaming manager information:

Name ▶ .....

Gaming manager compensation ▶ \$ .....

Description of services provided ▶ .....

- Director/officer                       Employee                       Independent contractor

**17** Mandatory distributions:

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

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

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

| Return Reference | Explanation |
|------------------|-------------|
|------------------|-------------|



**SCHEDULE O**  
(Form 990 or 990-EZ)**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 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019****Open to Public Inspection**

Department of the Treasury

Name of the organization

WINNER AREA CHAMBER OF COMMERCE

Employer identification number

23-7279646

**990 Schedule O, Supplemental Information**

| Return Reference   | Explanation  |
|--|--|
| FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES | THE WINNER AREA CHAMBER OF COMMERCE IS A NON-PROFIT ORGANIZATION WHICH TAKES A LEADERSHIP ROLE IN SERVING THE NEEDS OF THE WINNER AREA AND IS THE ADVOCATE AND CATALYST IN THE PROMOTION, GROWTH, AND QUALITY OF LIFE IN THE AREA. |

# 990 Schedule O, Supplemental Information

| Return Reference                             | Explanation  |
|--|--|
| FORM 990,<br>PAGE 2,<br>PART III,<br>LINE 4D | PROMOTING THE ECONOMIC PROSPERITY OF THE WINNER AREA BY RECRUITING AND MAINTAINING MEMBERSHIP, PROMOTING COMMUNITY BUSINESSES AND RESOURCES AND DEVELOPING OUR LOCATION AND TOURISM OPPORTUNITIES. |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                    | <b>Explanation</b>  |
|--|---|
| FORM 990,<br>PAGE 6,<br>PART VI,<br>LINE 9 | BRENT RING 31728 US HWY 18 WINNER, SD 57580 CHARLI GILL 130 E 3RD ST WINNER, SD 57580 DR.<br>BRAD FARLEY 911 GOLDEN PRAIRIE DR WINNER, SD 57580 LEE CHYTKA 246 W 2ND ST WINNER, SD 57580<br>JEAN HARTER SHUTT 302 W 2ND STREET WINNER, SD 57580 NICK HAYES PO BOX 611 WINNER, SD 57580<br>BRYCE HAUF 745 E 8TH ST WINNER, SD 57580 TOMMY VAUGHN 31341 US HWY 18 WINNER, SD 57580<br>EFRAIN LOPEZ VAZQUEZ 1386 E HWY 44 WINNER, SD 57580 SARAH MYERS 142 E 2ND ST 400 WINNER, SD 57580 |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                      | <b>Explanation</b>   |
|--|--|
| FORM 990,<br>PAGE 6,<br>PART VI,<br>LINE 11B | BOARD OF DIRECTORS APPROVES THE FORM 990 BEFORE IT IS FILED. |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                      | <b>Explanation</b>   |
|--|--|
| FORM 990,<br>PAGE 6,<br>PART VI,<br>LINE 15A | EXECUTIVE DIRECTOR IS HIRED BY THE BOARD OF DIRECTORS AND THE BOARD OF DIRECTORS APPROVES THE COMPENSATION AMOUNT. |

**990 Schedule O, Supplemental Information**

| <b>Return Reference</b>                      | <b>Explanation</b>                                   |
|--|--|
| FORM 990,<br>PAGE 6,<br>PART VI,<br>LINE 15B | NO OTHER OFFICERS OR DIRECTORS RECEIVE COMPENSATION. |

## 990 Schedule O, Supplemental Information

| Return Reference                            | Explanation  |
|---|--|
| FORM 990,<br>PAGE 6,<br>PART VI,<br>LINE 19 | DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. |