

QUAM, BERGLIN & POST, P.C.  
P.O. BOX 426  
ELK POINT, SD 57025

**Federal  
Tax Return**

**RURAL OFFICE OF COMMUNITY SERVICES, INC.**

**2021**

**QUAM, BERGLIN & POST P.C.  
PO BOX 426  
ELK POINT, SD 57025**

# 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.

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**A** For the 2021 calendar year, or tax year beginning 10/1/2021, and ending 9/30/2022

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

**C** Name of organization RURAL OFFICE OF COMMUNITY SERVICES, INC.  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
106 WEST AVE SW PO BOX 547  
 City or town State ZIP code  
WAGNER SD 57380  
 Foreign country name Foreign province/state/county Foreign postal code

**D** Employer identification number 46-0365648

**E** Telephone number 605-487-7634

**F** Name and address of principal officer:  
PETER SMITH 106 WEST AVE SW, WAGNER, SD 57380

**G** Gross receipts \$ 16,888,896

**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

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) ◀ (insert no.)  4947(a)(1) or  527

**J** Website: ▶ rocsinc.org

**K** Form of organization:  Corporation  Trust  Association  Other ▶

**L** Year of formation: 1981

**M** State of legal domicile: SD

**H(c)** Group exemption number ▶

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b>	Briefly describe the organization's mission or most significant activities: <u>The Rural Office of Community Services provide a wide range of community services to the low income and elderly population in twenty two counties in Southcentral and Southeasten South Dakota.</u>		
	<b>2</b>	Check this box <input type="checkbox"/> 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>	<u>9</u>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<u>9</u>
	<b>5</b>	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	<b>5</b>	<u>170</u>
	<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>	<u>0</u>
<b>b</b>	Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>		
<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b>	Program service revenue (Part VIII, line 2g)	<u>6,562,584</u>	<u>14,753,188</u>
	<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>1,335,093</u>	<u>2,135,222</u>
	<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>231</u>	<u>486</u>
	<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>8,326,343</u>	<u>16,888,896</u>
	<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>0</u>
<b>14</b>		Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
<b>15</b>		Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>3,436,134</u>	<u>2,865,923</u>
<b>16a</b>		Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
<b>b</b>		Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0</u>		
<b>17</b>		Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>4,620,781</u>	<u>14,056,124</u>
<b>18</b>	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>8,056,915</u>	<u>16,922,047</u>	
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<u>269,428</u>	<u>-33,151</u>	
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b>	Total liabilities (Part X, line 26)	<u>1,371,627</u>	<u>1,620,138</u>
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<u>409,622</u>	<u>691,287</u>
			<u>962,005</u>	<u>928,851</u>

**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 \_\_\_\_\_  
PETER SMITH CEO  
 Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name Preparer's signature Date Check  if self-employed PTIN  
TERRI L POST \_\_\_\_\_ 8/7/2023  P00027869  
 Firm's name ▶ QUAM, BERGLIN & POST P.C. Firm's EIN ▶ 46-0440166  
 Firm's address ▶ PO BOX 426, ELK POINT, SD 57025 Phone no. 605-356-3374

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

The organization provides a wide range of services to address the needs of the low income and elderly individuals, to revitalize communities and empower families and individuals in rural South Dakota to gain self sufficiency.

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 [X] 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 [X] 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 \$ 1,295,669 including grants of \$ ) (Revenue \$ ) WEATHERIZATION PROGRAM 54 HOMES WERE WEATHERIZED AND 2 UNSAFE FURNACES WERE REPLACED. A TOTAL OF 166 PEOPLE WERE SERVED

4b (Code: ) (Expenses \$ 1,878,560 including grants of \$ ) (Revenue \$ ) TRANSPORTATION PROGRAM PROVIDE RURAL TRANSPORTATION FOR ELDERLY AND LOW-INCOME AND DISABLED. SERVED 2,328 PEOPLE, PROVIDED 126,052 RIDES AND COVERED MILES OF 404,986 IN 22 COUNTIES IN SD

4c (Code: ) (Expenses \$ 1,783,172 including grants of \$ ) (Revenue \$ ) NUTRITION PROGRAM PROVIDED 91,378 MEALS TO ELDERLY AND SHUT-INS ELDERLY, LOW INCOME OR DISABLED PEOPLE IN 22 COMMUNITIES- SERVED 1,134 INDIVIDUALS

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

(Expenses \$ 10,850,121 including grants of \$ 0 ) (Revenue \$ 0 )

4e Total program service expenses 15,807,522

**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 <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? 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

**Part IV Checklist of Required Schedules (continued)**

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

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

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

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

Yes No

Table with 17 main rows (2a-17) and sub-rows (a, b, c, etc.). Includes questions about employee reports, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions. Includes a '17d' box with the value '170'.

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

Section A. Governing Body and Management

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

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 (X), 10b (X), 11a (X), 12a (X), 12b (X), 12c (X), 13 (X), 14 (X), 15a (X), 15b (X), 16a (X), 16b.

Section C. Disclosure

Table with 2 columns: Question, Answer. Rows include: 17 (SD), 18 (Own website, Another's website, Upon request, Other), 19, 20 (PETER SMITH, 106 WEST AVE SW, WAGNER, SD 57380, (605) 487-7634).

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, 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) WENDY FIGLAND BOARD MEMBER	2.00 0.00	X		X						
(2) DALLAS LAFFEY BOARD MEMBER	2.00 0.00	X								
(3) JAMES DEINES TREASURER	2.00 0.00	X		X						
(4) CLINT BARTLETT BOARD MEMBER	1.00 0.00	X								
(5) GEORGIA BOYER BOARD MEMBER	1.00 0.00	X								
(6) LARRY MILLER BOARD MEMBER	1.00 0.00	X								
(7) FRED KUIL VICE CHAIRPERSON	1.00 0.00	X		X						
(8) STANLEE JOHNSON BOARD MEMBER	1.00 0.00	X								
(9) JIM KASTEN CHAIRPERSON	1.00 0.00	X		X						
(10) ROBERT NUSS BOARD MEMBER	1.00 0.00	X								
(11) MICHELLE MOGCK BOARD MEMBER	1.00 0.00	X								
(12) RACHEL FISCHER BOARD MEMBER	1.00 0.00	X								
(13) APRIL CHARGING HAWK BOARD MEMBER	1.00 0.00	X								
(14)										



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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
<b>1b Subtotal</b>							0	0	0	
<b>c Total from continuation sheets to Part VII, Section A</b>							0	0	0	
<b>d Total (add lines 1b and 1c)</b>							0	0	0	

**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 **0**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
<b>4</b> 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
<b>5</b> 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
		0
		0
		0
		0
		0

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . .	<b>1a</b>	0				
	<b>b</b> Membership dues . . . . .	<b>1b</b>	0				
	<b>c</b> Fundraising events . . . . .	<b>1c</b>	0				
	<b>d</b> Related organizations . . . . .	<b>1d</b>	0				
	<b>e</b> Government grants (contributions) . . . . .	<b>1e</b>	14,080,221				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above . . . . .	<b>1f</b>	672,967				
	<b>g</b> Noncash contributions included in lines 1a-1f . . . . .	<b>1g</b>	\$ 0				
	<b>h Total.</b> Add lines 1a-1f . . . . .			14,753,188			
<b>Program Service Revenue</b>			Business Code				
	<b>2a</b> PROGRAM SERVICE FEES . . . . .	624200	2,081,009	2,081,009			
	<b>b</b> MISCELLANEOUS . . . . .	624200	54,213	54,213			
	<b>c</b> . . . . .		0				
	<b>d</b> . . . . .		0				
	<b>e</b> . . . . .		0				
	<b>f</b> All other program service revenue . . . . .		0				
<b>g Total.</b> Add lines 2a-2f . . . . .			2,135,222				
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . .		486			486	
	<b>4</b> Income from investment of tax-exempt bond proceeds . . . . .		0				
	<b>5</b> Royalties . . . . .		0				
	<b>6a</b> Gross rents . . . . .	(i) Real (ii) Personal					
		<b>6a</b>					
		<b>6b</b> Less: rental expenses . . . . .					
	<b>c</b> Rental income or (loss) . . . . .	<b>6c</b>	0	0			
	<b>d</b> Net rental income or (loss) . . . . .			0			
	<b>7a</b> Gross amount from sales of assets other than inventory . . . . .	(i) Securities (ii) Other					
		<b>7a</b>		0	0		
		<b>7b</b> Less: cost or other basis and sales expenses . . . . .		0	0		
	<b>c</b> Gain or (loss) . . . . .	<b>7c</b>	0	0			
	<b>d</b> Net gain or (loss) . . . . .			0			
	<b>8a</b> Gross income from fundraising events (not including \$ 0 of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>		0			
	<b>b</b> Less: direct expenses . . . . .	<b>8b</b>		0			
<b>c</b> Net income or (loss) from fundraising events . . . . .			0				
<b>9a</b> Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>		0				
<b>b</b> Less: direct expenses . . . . .	<b>9b</b>		0				
<b>c</b> Net income or (loss) from gaming activities . . . . .			0				
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>		0				
<b>b</b> Less: cost of goods sold . . . . .	<b>10b</b>		0				
<b>c</b> Net income or (loss) from sales of inventory . . . . .			0				
<b>Miscellaneous Revenue</b>			Business Code				
	<b>11a</b> Miscellaneous . . . . .			0			
	<b>b</b> . . . . .			0			
	<b>c</b> . . . . .			0			
	<b>d</b> All other revenue . . . . .			0			
<b>e Total.</b> Add lines 11a-11d . . . . .			0				
<b>12 Total revenue.</b> See instructions . . . . .			16,888,896	2,135,222	0	486	

**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>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21 . . . . .	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0			
4	Benefits paid to or for members . . . . .	0			
5	Compensation of current officers, directors, trustees, and key employees . . . . .	0		0	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0			
7	Other salaries and wages . . . . .	2,011,136	1,558,288	452,848	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . .	0			
9	Other employee benefits . . . . .	854,787	728,357	126,430	
10	Payroll taxes . . . . .	0			
11	Fees for services (nonemployees):				
a	Management . . . . .	0			
b	Legal . . . . .	8,794		8,794	
c	Accounting . . . . .	56,467		56,467	
d	Lobbying . . . . .	0			
e	Professional fundraising services. See Part IV, line 17 . . . . .	0			
f	Investment management fees . . . . .	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) . . . . .	14,437	14,437	0	
12	Advertising and promotion . . . . .	27,769	27,324	445	
13	Office expenses . . . . .	9,667	5,211	4,456	
14	Information technology . . . . .	0			
15	Royalties . . . . .	0			
16	Occupancy . . . . .	463,143	173,473	289,670	
17	Travel . . . . .	302,992	269,854	33,138	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .	0			
19	Conferences, conventions, and meetings . . . . .	0			
20	Interest . . . . .	0			
21	Payments to affiliates . . . . .	0			
22	Depreciation, depletion, and amortization . . . . .	127,357	117,657	9,700	0
23	Insurance . . . . .	117,932	98,255	19,677	
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	Materials and Food Supplies . . . . .	1,316,988	1,229,843	87,145	
b	Meal Contracts, Weatherization Contracts . . . . .	492,655	484,985	7,670	
c	Equipment and Maintenance . . . . .	193,642	188,483	5,159	
d	Special Projects . . . . .	10,888,512	10,886,991	1,521	
e	All other expenses . . . . .	35,769	24,364	11,405	
25	<b>Total functional expenses.</b> Add lines 1 through 24e . . . . .	16,922,047	15,807,522	1,114,525	0
26	<b>Joint costs.</b> 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 X.

		(A) Beginning of year		(B) End of year		
<b>Assets</b>	1	Cash—non-interest-bearing . . . . .	376,735	1	390,795	
	2	Savings and temporary cash investments . . . . .	0	2		
	3	Pledges and grants receivable, net . . . . .	538,795	3	548,051	
	4	Accounts receivable, net . . . . .	0	4	0	
	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 . . . . .	0	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) . . . . .	0	6		
	7	Notes and loans receivable, net . . . . .	0	7	0	
	8	Inventories for sale or use . . . . .	19,309	8		
	9	Prepaid expenses and deferred charges . . . . .	40,700	9		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	3,378,429		
	b	Less: accumulated depreciation . . . . .	10b	2,697,137	10c	681,292
	11	Investments—publicly traded securities . . . . .	0	11	0	
	12	Investments—other securities. See Part IV, line 11 . . . . .	0	12	0	
	13	Investments—program-related. See Part IV, line 11 . . . . .	0	13	0	
	14	Intangible assets . . . . .	0	14	0	
	15	Other assets. See Part IV, line 11 . . . . .	0	15	0	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	1,371,627	16	1,620,138		
<b>Liabilities</b>	17	Accounts payable and accrued expenses . . . . .	409,622	17	102,554	
	18	Grants payable . . . . .	0	18		
	19	Deferred revenue . . . . .	0	19	370,831	
	20	Tax-exempt bond liabilities . . . . .	0	20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .	0	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 . . . . .	0	22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .	0	23	128,941	
	24	Unsecured notes and loans payable to unrelated third parties . . . . .	0	24	0	
	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 . . . . .	0	25	88,961	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .	409,622	26	691,287	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>					
	27	Net assets without donor restrictions . . . . .	962,005	27	928,851	
	28	Net assets with donor restrictions . . . . .	0	28		
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>					
	29	Capital stock or trust principal, or current funds . . . . .	0	29		
	30	Paid-in or capital surplus, or land, building, or equipment fund . . . . .	0	30		
	31	Retained earnings, endowment, accumulated income, or other funds . . . . .	0	31		
32	<b>Total net assets or fund balances.</b> . . . . .	962,005	32	928,851		
33	<b>Total liabilities and net assets/fund balances.</b> . . . . .	1,371,627	33	1,620,138		

**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	16,888,896
2	Total expenses (must equal Part IX, column (A), line 25)	2	16,922,047
3	Revenue less expenses. Subtract line 2 from line 1	3	-33,151
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	962,005
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	-3
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	928,851

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

**SCHEDULE A**  
**(Form 990)**

**Public Charity Status and Public Support**

OMB No. 1545-0047

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

**2021**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

RURAL OFFICE OF COMMUNITY SERVICES, INC.

Employer identification number

46-0365648

**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: 0
  - 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)						
<b>Total</b>					0	0

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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received... 2 Tax revenues levied for the organization's benefit... 3 The value of services or facilities furnished by a governmental unit... 4 Total. Add lines 1 through 3... 5 The portion of total contributions by each person... 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 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... 10 Other income. Do not include gain or loss from the sale of capital assets... 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

Table with 3 columns: Line number, Description, Percentage. Rows: 14 Public support percentage for 2021... 15 Public support percentage from 2020 Schedule A, Part II, line 14.

16a 33 1/3% support test—2021. 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—2020. 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—2021. 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—2020. 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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						0
<b>2</b> 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 . . . . .						0
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						0
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						0
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						0
<b>6 Total.</b> Add lines 1 through 5 . . . . .	0	0	0	0	0	0
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						0
<b>b</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 . . . . .						0
<b>c</b> Add lines 7a and 7b . . . . .	0	0	0	0	0	0
<b>8 Public support</b> (Subtract line 7c from line 6.) . . . . .						0

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 . . . . .	0	0	0	0	0	0
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						0
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						0
<b>c</b> Add lines 10a and 10b . . . . .	0	0	0	0	0	0
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on . . . . .						0
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						0
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .	0	0	0	0	0	0
<b>14 First 5 years.</b> 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 . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	0.00%
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 . . . . .	<b>16</b>	0.00%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	0.00%
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17 . . . . .	<b>18</b>	0.00%

**19a 33 1/3% support tests—2021.** 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—2020.** 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 in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

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

**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?		
b	A family member of a person described on line 11a above?		
c	A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

**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? <i>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.</i>		
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? <i>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.</i>		

**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)? <i>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).</i>		

**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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

**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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2	Activities Test. Answer lines 2a and 2b below.		
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	Yes	No
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? <i>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.</i>		
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? <i>If "Yes" or "No," provide details in Part VI.</i>		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

**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	0
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	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	0
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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	0
e	<b>Discount</b> 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	0
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	0
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	0
6	Multiply line 5 by 0.035.	6	0
7	Recoveries of prior-year distributions	7	0
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	0
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	0
2	Enter 0.85 of line 1.	2	0
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	0
4	Enter greater of line 2 or line 3.	4	0
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	0
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7 0
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9 0
10	Line 8 amount divided by line 9 amount	10 0.000

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			0
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016 . . . . . 0			
b From 2017 . . . . . 0			
c From 2018 . . . . . 0			
d From 2019 . . . . . 0			
e From 2020 . . . . . 0			
f <b>Total</b> of lines 3a through 3e	0		
g Applied to underdistributions of prior years		0	
h Applied to 2021 distributable amount			0
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.	0		
4 Distributions for 2021 from Section D, line 7: \$ 0			
a Applied to underdistributions of prior years		0	
b Applied to 2021 distributable amount			0
c Remainder. Subtract lines 4a and 4b from line 4.	0		
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		0	
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			0
7 <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.	0		
8 Breakdown of line 7:			
a Excess from 2017 . . . . . 0			
b Excess from 2018 . . . . . 0			
c Excess from 2019 . . . . . 0			
d Excess from 2020 . . . . . 0			
e Excess from 2021 . . . . . 0			

**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.)

Electronic Filing Only

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

2021

Department of the Treasury Internal Revenue Service

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

Name of the organization: RURAL OFFICE OF COMMUNITY SERVICES, INC.

Employer identification number: 46-0365648

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (enter number) organization

[ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[ ] 527 political organization

Form 990-PF

[ ] 501(c)(3) exempt private foundation

[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[ ] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization RURAL OFFICE OF COMMUNITY SERVICES, INC.	Employer identification number 46-0365648
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**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	US DEPARTMENT OF TRANSPORTATION PASS THRU SD DEPT OF TRANSPORTATION PIERRE SD 57501 Foreign State or Province: _____ Foreign Country: _____	\$ 1,092,071	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	US DEPARTMENT OF ENERGY SD DEPT OF SOCIAL SERVICES PIERRE SD 57501 Foreign State or Province: _____ Foreign Country: _____	\$ 737,886	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US DEPARTMENT OF HEALTH AND HUMAN SERVICE SD DEPT OF SOCIAL SERVICES PIERRE SD 57501 Foreign State or Province: _____ Foreign Country: _____	\$ 2,059,652	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	DEPT OF HUD-PASS THRU' SDHDA HOUSING AND EMERGENCY GRANTS PIERRE SD 57501 Foreign State or Province: _____ Foreign Country: _____	\$ 137,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	DEPT OF TREASURY THRU SDHDA PIERRE SD 57501 Foreign State or Province: _____ Foreign Country: _____	\$ 9,600,639	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	US DEPARTMENT OF AGRICULTURE PASS THROUGH FEEDING SD PIERRE SD 57501 Foreign State or Province: _____ Foreign Country: _____	\$ 39,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization RURAL OFFICE OF COMMUNITY SERVICES, INC.	Employer identification number 46-0365648
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----
	----- ----- -----	\$ -----	-----

Electronic Filing Only



Name of organization RURAL OFFICE OF COMMUNITY SERVICES, INC.	Employer identification number 46-0365648
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this information once. See instructions.) ▶ \$ \_\_\_\_\_ 0

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
-----	----- ----- -----	----- ----- -----	----- ----- -----
<b>(e) Transfer of gift</b>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
----- ----- -----		----- ----- -----	
For. Prov.                      Country			

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Name of the organization: RURAL OFFICE OF COMMUNITY SERVICES, INC. Employer identification number: 46-0365648

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-4 for values, 5-6 for Yes/No questions.

Part II Conservation Easements.

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

Form with multiple rows for questions 1-9 regarding conservation easements, including a sub-table for 'Held at the End of the Tax Year'.

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.

Form with rows 1a-2 for questions regarding art and historical treasures, including dollar amounts.

**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
1c Beginning balance	0
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	0

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 on 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	0	0	0	0	0
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	0	0	0	0	0

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
- (ii) Related organizations

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

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

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	0	20,000		20,000
b Buildings	0	457,818	302,675	155,143
c Leasehold improvements	0	0	0	0
d Equipment	0	2,900,611	2,394,462	506,149
e Other	0	0	0	0
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				681,292

**Part VII Investments—Other Securities.**

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives . . . . .	0	
(2) Closely held equity interests . . . . .	0	
(3) Other _____		
(A) _____		
(B) _____		
(C) _____		
(D) _____		
(E) _____		
(F) _____		
(G) _____		
(H) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

**Part VIII Investments—Program Related.**

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) _____		
(2) _____		
(3) _____		
(4) _____		
(5) _____		
(6) _____		
(7) _____		
(8) _____		
(9) _____		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

**Part IX Other Assets.**

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

(a) Description	(b) Book value
(1) _____	
(2) _____	
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) Accrued Leave	88,961
(3) _____	
(4) _____	
(5) _____	
(6) _____	
(7) _____	
(8) _____	
(9) _____	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	88,961

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.

Table with 5 main rows and sub-rows (a-e). Columns include line numbers (1-5), descriptions, sub-row labels (2a-2e, 4a-4c), and values. Total revenue is 16,888,896.

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.

Table with 5 main rows and sub-rows (a-e). Columns include line numbers (1-5), descriptions, sub-row labels (2a-2e, 4a-4c), and values. Total expenses are 16,922,047.

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.

Dotted lines for supplemental information input.

**Part XIII** Supplemental Information *(continued)*

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**SCHEDULE O**  
**(Form 990)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

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

**2021**

**Open to Public  
Inspection**

▶ Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

Employer identification number

RURAL OFFICE OF COMMUNITY SERVICES, INC.

46-0365648

Form 990, Part III, Line 4d: Program Service Expenses: 10,850,121, Grants and allocations: 0,

Revenue: 0 OTHER PROGRAMS INCLUDES EMERGENCY FOOD AND SHELTER, ASSISTANCE TO WELFARE

RECIPIENTS, GARDEN PROJECTS, BASIC NEEDS PROGRAM, SCHOOL SUPPLY PROGRAM FOR LOW-INCOME

CHILDREN, PROVIDE ENERGY KITS, HOME SAFETY DEVICES, FANS, AIRCONDITIONERS WHERE NEEDED

Electronic Filing Only

Name of the organization

RURAL OFFICE OF COMMUNITY SERVICES, INC.

Employer identification number

46-0365648

Electronic Filing Only



**Use of Vehicles (4562 Part V, Section B) 990**

9/30/2022

RURAL OFFICE OF COMMUNITY SERVICES, INC. 46-0365648

	Vehicle Description	Business Miles	Commuting Miles	Other Miles	Total Miles	Personal Use Off Duty?		More than 5% owner?		Another vehicle avail for use?	
						Y	N	Y	N	Y	N
1	2002 DODGE CARAVAN SPOR	0	0	0	0		X		X		X
2	2005 HONDA CR-V	0	0	0	0		X		X		
3	2007 Ford Eldorado Bus-North	0	0	0	0		X		X		X
4	2011 DODGE CARAVAN	0	0	0	0		X		X		X
5	2014 DODGE ENTERVAN-CHA	0	0	0	0		X		X		X
6	2014 DODGE ENTERVAN-GRE	0	0	0	0		X		X		X
7	2014 DODGE ENTERVAN-VIBO	0	0	0	0		X		X		X
8	2014 Nissan Sentra	0	0	0	0		X		X		X
9	2015 CHRYSLER T&C 10326	0	0	0	0		X		X		X
10	2015 NISSAN ALTIMA 3908	0	0	0	0		X		X		X
11	2015 TOYOTA CAMRY	0	0	0	0		X		X		X
12	2016 Dodge Grand Caravan	0	0	0	0		X		X		X
13	2016 Dodge Grand Caravan	0	0	0	0		X		X		X
14	2016 Dodge Grand Caravan	0	0	0	0		X		X		X
15	2017 DODGE CARAVAN 29681	0	0	0	0		X		X		X
16	2017 DODGE CARAVAN-CANT	0	0	0	0		X		X		X
17	2017 DODGE CARAVAN-VIBO	0	0	0	0		X		X		X
18	2017 DODGE GRAND CARAVA	0	0	0	0		X		X		X
19	2017 DODGE GRAND CARAVA	0	0	0	0		X		X		X
20	2018 DODGE JEEP-WX DOE	0	0	0	0		X		X		X
21	2019 Dodge Caravan	0	0	0	0		X		X		X
22	2019 Dodge Caravan	0	0	0	0		X		X		X
23	2019 Dodge Caravan	0	0	0	0		X		X		X
24	2019 DODGE CARAVAN	0	0	0	0		X		X		X
25	2019 DODGE CARAVAN 21979	0	0	0	0		X		X		X
26	2019 DODGE VAN-VIBORG	0	0	0	0		X		X		X
27	2019 Ford Diamond VIP220 Bus	0	0	0	0		X		X		X
28	2020 GMC TERRAIN 43833	0	0	0	0		X		X		X
29	2020 RAM PROMASTER	0	0	0	0		X		X		X
30	2021 FORD TRANSIT 250 CAR	0	0	0	0		X		X		X
31	2022 CHRYSLER BRAUN ENT	0	0	0	0		X		X		X
32	2022 CHRYSLER VRAUN ENT	0	0	0	0		X		X		X
33	2022 DODGE DURANGO	0	0	0	0		X		X		X
34	2022 FORD ESCAPE	0	0	0	0		X		X		X

Form 4562 Statement - 990

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RURAL OFFICE OF COMMUNITY SERVICES, INC. 46-0365648

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.							
<b>MACRS deductions for prior years (Line 17)</b>																							
209	CHAMBERLAIN BUS BARN	10/1/2002	F-11	100.00%	131,385	0	0	0	0	131,385	25.0	SL/GDS	HY	99,849	5,255	105,104							
273	WINNER BUS BARN	10/1/2002	F-11	100.00%	136,320	0	0	0	0	136,320	25.0	SL/GDS	HY	103,605	5,453	109,058							
275	VIBORG BUS BARN	10/1/2002	F-11	100.00%	39,882	0	0	0	0	39,882	25.0	SL/GDS	HY	30,308	1,595	31,903							
276	CANTON BUS BARN	10/1/2002	F-11	100.00%	70,231	0	0	0	0	70,231	25.0	SL/GDS	HY	53,373	2,809	56,182							
293	ELECTRIC COMPARTMENT-I	5/15/2005	F-11	100.00%	525	0	0	0	0	525	10.0	SL/GDS	HY	521	4	525							
288	REFRIGERATION CHAMBER	6/1/2005	F-11	100.00%	699	0	0	0	0	699	10.0	SL/GDS	HY	688	11	699							
289	HOB SR24H-5 DISHWASHER	6/28/2005	F-11	100.00%	3,057	0	0	0	0	3,057	10.0	SL/GDS	HY	2,981	76	3,057							
290	HOB SR 24-H DISHWASHER	6/28/2005	F-11	100.00%	3,057	0	0	0	0	3,057	10.0	SL/GDS	HY	2,981	76	3,057							
291	TRU T-49 REFRIGERATOR	6/28/2005	F-11	100.00%	2,134	0	0	0	0	2,134	10.0	SL/GDS	HY	2,080	54	2,134							
292	NS-M VULCAN ELECTRIC R	6/28/2005	F-11	100.00%	3,630	0	0	0	0	3,630	10.0	SL/GDS	HY	3,540	90	3,630							
299	IR INSIGHT THERMAL IMAGE	9/30/2005	F-11	100.00%	9,460	0	0	0	0	9,460	10.0	SL/GDS	HY	8,987	473	9,460							
300	IR INSIGHT THERMAL IMAGE	9/30/2005	F-11	100.00%	9,460	0	0	0	0	9,460	10.0	SL/GDS	HY	8,987	473	9,460							
301	INSIGHT THERMAL IMAGER	9/30/2005	F-11	100.00%	9,460	0	0	0	0	9,460	10.0	SL/GDS	HY	8,987	473	9,460							
302	IR INSIGHT THERMAL IMAGE	9/30/2005	F-11	100.00%	9,460	0	0	0	0	9,460	10.0	SL/GDS	HY	8,987	473	9,460							
303	IR INSIGHT THERMAL IMAGE	9/30/2005	F-11	100.00%	9,460	0	0	0	0	9,460	10.0	SL/GDS	HY	8,987	473	9,460							
309	FURNAVE COMBANALY/PRII	7/10/2006	F-11	100.00%	1,165	0	0	0	0	1,165	10.0	SL/GDS	HY	1,137	28	1,165							
310	FURNACE COMBANALY/PRII	7/10/2006	F-11	100.00%	1,165	0	0	0	0	1,165	10.0	SL/GDS	HY	1,137	28	1,165							
312	FURNACE COMBANALY/PRI	7/10/2006	F-11	100.00%	1,165	0	0	0	0	1,165	10.0	SL/GDS	HY	1,137	28	1,165							
315	FURNACE COMBANALY/PRI	7/10/2006	F-11	100.00%	1,165	0	0	0	0	1,165	10.0	SL/GDS	HY	1,137	28	1,165							
324	WALKIN COOLER-VERMILLIC	5/1/2007	F-11	100.00%	9,788	0	0	0	0	9,788	10.0	SL/GDS	HY	9,707	81	9,788							
328	2008 CHEVY UPLANDER #06	3/17/2008	F-11	100.00%	33,460	0	0	0	0	33,460	7.0	SL/GDS	HY	33,060	400	33,460							
329	2008 CHEVROLET EX VAN #	8/25/2008	F-11	100.00%	21,694	0	0	0	0	21,694	7.0	SL/GDS	HY	20,004	1,690	21,694							
358	BLOWER DOOR WHOSE #1	4/23/2009	F-11	100.00%	3,368	0	0	0	0	3,368	10.0	SL/GDS	HY	3,341	27	3,368							
359	BLOWER DOOR WHOES #2	4/23/2009	F-11	100.00%	3,368	0	0	0	0	3,368	10.0	SL/GDS	HY	3,341	27	3,368							
360	BLOWER DOOR WHOES #3	4/23/2009	F-11	100.00%	3,368	0	0	0	0	3,368	10.0	SL/GDS	HY	3,341	27	3,368							
364	INSULATING MACHINE/HOSI	4/23/2009	F-11	100.00%	8,984	0	0	0	0	8,984	10.0	SL/GDS	HY	8,907	77	8,984							
365	INSULATING MACHINE/HOSI	4/23/2009	F-11	100.00%	8,984	0	0	0	0	8,984	10.0	SL/GDS	HY	8,907	77	8,984							
361	GAS ANALYSER CO91 SINGL	6/11/2009	F-11	100.00%	565	0	0	0	0	565	10.0	SL/GDS	HY	552	13	565							
362	GAS ANALYZER CO91 SINGL	6/11/2009	F-11	100.00%	565	0	0	0	0	565	10.0	SL/GDS	HY	552	13	565							
363	GAS ANALYZER CO91 SINGL	6/11/2009	F-11	100.00%	565	0	0	0	0	565	10.0	SL/GDS	HY	552	13	565							
346	DELL COMPUTER OPTIPLES	6/25/2009	F-6	100.00%	804	0	0	0	0	804	5.0	SL/GDS	HY	764	40	804							
345	DELL COMPUTER OPTIPLES	6/25/2009	F-6	100.00%	629	0	0	0	0	629	5.0	SL/GDS	HY	598	31	629							
333	2008 DODGE SPRINTER #64	7/7/2009	F-11	100.00%	78,213	0	0	0	0	78,213	10.0	SL/GDS	HY	76,256	1,957	78,213							
334	2009 DODGE GR CARAVAN #	7/7/2009	F-11	100.00%	21,686	0	0	0	0	21,686	10.0	SL/GDS	HY	21,146	540	21,686							
332	2009 DODGE CARAVAN #54E	8/6/2009	F-11	100.00%	21,906	0	0	0	0	21,906	10.0	SL/GDS	HY	21,178	728	21,906							
347	DELL COMPUTER OPTIPLES	8/25/2009	F-6	100.00%	893	0	0	0	0	893	5.0	SL/GDS	HY	819	74	893							
348	DELL COMPUTER OPTIPLEX	9/24/2009	F-6	100.00%	699	0	0	0	0	699	5.0	SL/GDS	HY	629	70	699							
349	DELL COMPUTER OPTIPLEX	9/24/2009	F-6	100.00%	699	0	0	0	0	699	5.0	SL/GDS	HY	629	70	699							
369	10 DODGE BLE GRAND CAR	7/6/2010	F-11	100.00%	20,214	0	0	0	0	20,214	7.0	SL/GDS	HY	19,483	721	20,214							
371	2010 FORD ELDRADO BUS	9/13/2010	F-11	100.00%	64,418	0	0	0	0	64,418	7.0	SL/GDS	HY	60,583	3,835	64,418							
372	10 FORD ELDRADO IFOFEE#	9/13/2010	F-11	100.00%	58,229	0	0	0	0	58,229	7.0	SL/GDS	HY	54,763	3,466	58,229							
375	09 DOGE RAND CARA #0977	3/29/2012	F-11	100.00%	8,000	0	0	0	0	8,000	7.0	SL/GDS	HY	7,988	2	8,000							
374	03 KIA SADONA WHI VAN #40	8/22/2012	F-11	100.00%	6,275	0	0	0	0	6,275	7.0	SL/GDS	HY	5,902	373	6,275							
	RANGE/GRILL/OVENS-KIMB/	4/5/2017	F-10	100.00%	8,326	0	0	0	0	8,326	7.0	SL/GDS	FM	5,351	1,189	6,540							
	DISHWASHER WDISPENSEI	2/10/2021	F-10	100.00%	5,064	0	0	0	0	5,064	7.0	150DB	HY	542	969	1,511							
Total MACRS deductions for prior years (Line 17)															833,644	0	0	0	0	833,644	718,324	34,410	752,734

GDS 5-year property (Line 19b)

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RURAL OFFICE OF COMMUNITY SERVICES, INC. 46-0365648

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.
2022	ALCOOME EZEC TRAILER	2/10/2022	V-4	100.00%	11,500	0	0	0	0	11,500	5.0	SL/GDS	HY	0	1,150	1,150
Total GDS 5-year property (Line 19b)																
Total 11,500 0 0 0 0 11,500 1,150																
<b>GDS 7-year property (Line 19c)</b>																
VERMILLION RANGE/REFRIG 3/31/2022 F-10 100.00% 21,593 0 0 0 0 0 21,593 7.0 SL/GDS HY 0 0 1,542 1,542																
Total GDS 7-year property (Line 19c)																
Total 21,593 0 0 0 0 21,593 1,542																
<b>GDS nonresidential real property (Line 19i)</b>																
COMMUNITY CLOSET BUILT 7/7/2022 R-5 100.00% 80,000 0 0 0 0 0 80,000 39.0 SL/GDS MM 0 0 428 428																
Total GDS nonresidential real property (Line 19i)																
Total 80,000 0 0 0 0 80,000 428																
<b>Subtotal Depreciation</b>																
Total 946,737 0 0 0 0 946,737 37,530 755,854																

**Listed Property**

**Listed property with more than 50% business use (Line 25 and 26)**

2002	DODGE CARAVAN SPO	1/12/2021	V-6	100.00%	13,250	0	0	0	0	13,250	5.0	150DB	HY	1,988	3,379	5,367
2005	HONDA CR-V	8/11/2022	V-6	100.00%	11,099	0	0	0	0	11,099	5.0	SL	HY	0	1,110	1,110
1FDXE4	2007 Ford Eldorado Bus-North	7/24/2020	V-6	100.00%	2,500	0	0	2,500	0	0	5.0	200DB	MC4	2,500	0	2,500
2011	DODGE CARAVAN	6/16/2014	V-5	100.00%	9,500	0	0	0	0	9,500	5.0	SL/GDS	FM	9,500	0	9,500
2014	DODGE ENTERVAN-CH	6/18/2014	V-5	100.00%	39,696	0	0	0	0	39,696	5.0	SL/GDS	FM	20,171	1,875	22,046
2014	DODGE ENTERVAN-GR	5/3/2014	V-5	100.00%	39,724	0	0	0	0	39,724	5.0	SL/GDS	FM	20,685	1,875	22,560
2014	DODGE ENTERVAN-VIE	3/21/2014	V-5	100.00%	39,699	0	0	0	0	39,699	5.0	SL/GDS	FM	20,685	1,875	22,560
3N1AB7F	2014 Nissan Sentra	8/17/2020	V-6	100.00%	7,500	0	0	7,500	0	0	5.0	200DB	MC4	7,500	0	7,500
2015	CHRYSLER T&C 10326	1/7/2021	V-6	100.00%	8,000	0	0	0	0	8,000	5.0	150DB	HY	1,200	2,040	3,240
2015	NISSAN ALTIMA 3908	4/21/2021	V-6	100.00%	11,109	0	0	0	0	11,109	5.0	150DB	HY	1,666	2,833	4,499
2015	TOYOTA CAMRY	2/17/2022	V-6	100.00%	20,641	0	0	0	0	20,641	5.0	SL	HY	0	2,064	2,064
2C4RDG	2016 Dodge Grand Caravan	8/21/2020	V-6	100.00%	11,800	0	0	11,800	0	0	5.0	200DB	MC4	11,800	0	11,800
2C4RDG	2016 Dodge Grand Caravan	8/21/2020	V-6	100.00%	12,500	0	0	12,500	0	0	5.0	200DB	MC4	12,500	0	12,500
2C4RDG	2016 Dodge Grand Caravan	8/21/2020	V-6	100.00%	11,700	0	0	11,700	0	0	5.0	200DB	MC4	11,700	0	11,700
2017	DODGE CARAVAN 2968	1/12/2021	V-6	100.00%	29,500	0	0	0	0	29,500	5.0	150DB	HY	4,425	7,522	11,947
2017	DODGE CARAVAN-CAN	3/18/2017	V-5	100.00%	40,912	0	0	0	0	40,912	5.0	SL/GDS	FM	16,673	1,875	18,548
2017	DODGE CARAVAN-VIB	2/16/2017	V-5	100.00%	40,912	0	0	0	0	40,912	5.0	SL/GDS	FM	17,355	1,875	19,230
2017	DODGE GRAND CARAV	1/11/2021	V-6	100.00%	13,999	0	0	0	0	13,999	5.0	150DB	HY	2,100	3,570	5,670
2017	DODGE GRAND CARAV	1/11/2021	V-6	100.00%	12,499	0	0	0	0	12,499	5.0	150DB	HY	1,875	3,187	5,062
2018	DODGE JEEP-VX DOE	12/5/2018	V-6	100.00%	39,795	0	0	0	0	39,795	5.0	200DB	HY	28,338	4,584	32,922
2C7MDC	2019 Dodge Caravan	7/31/2020	V-6	100.00%	44,081	0	0	44,081	0	0	5.0	200DB	MC4	44,081	0	44,081
2C7MDC	2019 Dodge Caravan	10/1/2019	V-6	100.00%	42,184	0	0	42,184	0	0	5.0	200DB	MC1	42,184	0	42,184
2C7MDC	2019 Dodge Caravan	10/1/2019	V-6	100.00%	42,119	0	0	42,119	0	0	5.0	200DB	MC1	42,119	0	42,119
2019	DODGE CARAVAN	7/3/2019	V-6	100.00%	24,033	0	0	0	0	24,033	5.0	200DB	HY	17,115	2,769	19,884
2019	DODGE CARAVAN 2197	1/12/2021	V-6	100.00%	17,663	0	0	0	0	17,663	5.0	150DB	HY	2,649	4,504	7,153
2019	DODGE VAN-VIBORG	3/28/2019	V-6	100.00%	21,966	0	0	0	0	21,966	5.0	200DB	HY	15,647	2,530	18,177
1FDEE3F	2019 Ford Diamond VIP220 B	1/13/2020	V-6	100.00%	50,000	0	0	50,000	0	0	5.0	200DB	MC2	50,000	0	50,000
2	2020 GMC TERRAIN 43833	11/11/2020	V-6	100.00%	23,140	0	0	0	0	23,140	5.0	150DB	HY	3,471	5,901	9,372
2020	RAM PROMASTER	1/19/2022	V-6	100.00%	38,207	0	0	0	0	38,207	5.0	SL	HY	0	3,821	3,821
2021	FORD TRANSIT 250 CA	5/6/2021	V-6	100.00%	46,884	0	0	0	0	46,884	5.0	150DB	HY	7,033	11,955	18,988
2022	CHRYSLER BRAUN EN	9/14/2022	V-6	100.00%	66,164	0	0	0	0	66,164	5.0	SL	HY	0	6,616	6,616
2022	CHRYSLER VRAUN EN	9/14/2022	V-6	100.00%	66,164	0	0	0	0	66,164	5.0	SL	HY	0	6,616	6,616
2022	DODGE DURANGO	3/4/2022	V-6	100.00%	42,260	0	0	0	0	42,260	5.0	SL	MM	0	4,578	4,578

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RURAL OFFICE OF COMMUNITY SERVICES, INC. 46-0365648

Item No.	Description of Property	Date Placed In Service	Business Use %	Asset Code	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.
	2022 FORD ESCAPE	8/11/2022	100.00%	V-6	34,934	0	0	0	0	34,934	5.0	SL	MM	0	873	873
Total listed prop with > 50% business use																
<b>Subtotal Listed Property</b>					976,134	0	0	224,384	0	751,750				416,960	89,827	506,788
<b>Total Depreciation and Amortization</b>					976,134	0	0	224,384	0	751,750				416,960	89,827	506,788
					1,922,871	0	0	224,384	0	1,698,487				1,135,284	127,357	1,262,641

# Summary of Unadjusted Basis of Qualified Property (4562)

9/30/2022

## Summary of Qualified Property by Activity

Activity	Unadjusted Cost or Basis
1 990	1,138,314

## Detail of Qualified Property

Activity	Asset Description	Date In Service	Recovery Period	Years in Service	Total Cost or Basis	Business/Time Use Percent	Unadjusted Cost or Basis
2 990	CHAMBERLAIN BUS BARN	10/1/2002	25.0	20	131,385	100.00%	131,385
3 990	WINNER BUS BARN	10/1/2002	25.0	20	136,320	100.00%	136,320
4 990	VIBORG BUS BARN	10/1/2002	25.0	20	39,882	100.00%	39,882
5 990	CANTON BUS BARN	10/1/2002	25.0	20	70,231	100.00%	70,231
6 990	2013 DODGE ENTERVAN-BE	2/15/2013	7.0	10	36,543	100.00%	36,543
7 990	COPIER	5/30/2014	7.0	9	7,552	100.00%	7,552
8 990	DISHWASHER	9/15/2014	7.0	9	3,773	100.00%	3,773
9 990	2014 DODGE ENTERVAN-VIE	3/21/2014	5.0	9	39,699	100.00%	39,699
10 990	2014 DODGE ENTERVAN-CH	6/18/2014	5.0	9	39,696	100.00%	39,696
11 990	2014 DODGE ENTERVAN-GR	5/3/2014	5.0	9	39,724	100.00%	39,724
12 990	2011 DODGE CARAVAN	6/16/2014	5.0	9	9,500	100.00%	9,500
13 990	PRINTER-MXC400	5/11/2015	3.0	8	1,225	100.00%	1,225
14 990	DELL LAPTOP & MONITOR	8/26/2015	3.0	8	1,348	100.00%	1,348
15 990	2017 DODGE CARAVAN-CAN	3/18/2017	5.0	6	40,912	100.00%	40,912
16 990	2017 DODGE CARAVAN-VIBO	2/16/2017	5.0	6	40,912	100.00%	40,912
17 990	RANGE/GRILL/OVENS-KIMBA	4/5/2017	7.0	6	8,326	100.00%	8,326
18 990	2019 DODGE CARAVAN	7/3/2019	5.0	4	24,033	100.00%	24,033
19 990	2019 DODGE VAN-VIBORG	3/28/2019	5.0	4	21,966	100.00%	21,966
20 990	2018 DODGE JEEP-WX DOE	12/5/2018	5.0	4	39,795	100.00%	39,795
21 990	2007 Ford Eldorado Bus-North	7/24/2020	5.0	3	2,500	100.00%	2,500
22 990	2016 Dodge Grand Caravan	8/21/2020	5.0	3	11,800	100.00%	11,800
23 990	2016 Dodge Grand Caravan	8/21/2020	5.0	3	12,500	100.00%	12,500
24 990	2016 Dodge Grand Caravan	8/21/2020	5.0	3	11,700	100.00%	11,700
25 990	2019 Dodge Caravan	7/31/2020	5.0	3	44,081	100.00%	44,081
26 990	2014 Nissan Sentra	8/17/2020	5.0	3	7,500	100.00%	7,500
27 990	2019 Ford Diamond VIP220 B	1/13/2020	5.0	3	50,000	100.00%	50,000
28 990	2019 Dodge Caravan	10/1/2019	5.0	3	42,184	100.00%	42,184
29 990	2019 Dodge Caravan	10/1/2019	5.0	3	42,119	100.00%	42,119
30 990	DISHWASHER W/DISPENSE	2/10/2021	7.0	2	5,064	100.00%	5,064
31 990	2020 GMC TERRAIN 43833	11/11/2020	5.0	2	23,140	100.00%	23,140
32 990	2019 DODGE CARAVAN 2197	1/12/2021	5.0	2	17,663	100.00%	17,663
33 990	2015 CHRYSLER T&C 10326	1/7/2021	5.0	2	8,000	100.00%	8,000
34 990	2017 DODGE GRAND CARAV	1/11/2021	5.0	2	13,999	100.00%	13,999
35 990	2017 DODGE GRAND CARAV	1/11/2021	5.0	2	12,499	100.00%	12,499
36 990	2002 DODGE CARAVAN SPO	1/12/2021	5.0	2	13,250	100.00%	13,250
37 990	2017 DODGE CARAVAN 2968	1/12/2021	5.0	2	29,500	100.00%	29,500
38 990	2015 NISSAN ALTIMA 3908	4/21/2021	5.0	2	11,109	100.00%	11,109
39 990	2021 FORD TRANSIT 250 CA	5/6/2021	5.0	2	46,884	100.00%	46,884