

Brickley DeLong, P.C.
201-C Washington Ave
Grand Haven, MI 49417

NORTH OTTAWA COUNTY COUNCIL
ON AGING
1051 S Beacon Blvd
Grand Haven, MI 49417
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**Brickley DeLong, P.C.
201-C Washington Ave
Grand Haven, MI 49417
616-846-2380**

January 23, 2025

CONFIDENTIAL

NORTH OTTAWA COUNTY COUNCIL
ON AGING
1051 S Beacon Blvd
Grand Haven, MI 49417

Dear Kim:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

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

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

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

Sincerely,

Brickley DeLong, P.C.

Filing Instructions

NORTH OTTAWA COUNTY COUNCIL ON AGING

Exempt Organization Tax Return

Taxable Year Ended September 30, 2024

Date Due: February 18, 2025

Remittance: None is required. Your Form 990 for the tax year ended 9/30/24 shows no balance due.

Signature: You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned to:

Brickley DeLong, P.C.
201-C Washington Ave
Grand Haven, MI 49417

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

Other: Your return is being filed electronically with the IRS and is not required to be mailed. If you Mail a paper copy of your return to the IRS it will delay the processing of your return.

Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning **10/01/23** , and ending **09/30/24**

**NORTH OTTAWA COUNTY COUNCIL
ON AGING**

38-1915121

Net Asset / Fund Balance at Beginning of Year		<u>1,813,083</u>
Revenue		
Contributions	<u>257,310</u>	
Program service revenue	<u>837,767</u>	
Investment income	<u>39,311</u>	
Capital gain / loss	<u>55,435</u>	
Fundraising / Gaming:		
Gross revenue	<u>1,417</u>	
Direct expenses	<u> </u>	
Net income	<u>1,417</u>	
Other income	<u>31,049</u>	
Total revenue		<u>1,222,289</u>
Expenses		
Program services	<u>775,983</u>	
Management and general	<u>221,781</u>	
Fundraising	<u> </u>	
Total expenses		<u>997,764</u>
Excess / (deficit)		<u>224,525</u>
Changes		<u>176,185</u>
Net Asset / Fund Balance at End of Year		<u>2,213,793</u>

Reconciliation of Revenue	
Total revenue per financial statements	<u>1,391,915</u>
Less:	
Unrealized gains	<u>187,336</u>
Donated services	<u> </u>
Recoveries	<u> </u>
Other	<u> </u>
Plus:	
Investment expenses	<u>17,710</u>
Other	<u> </u>
Total revenue per return	<u>1,222,289</u>

Reconciliation of Expenses	
Total expenses per financial statements	<u>984,968</u>
Less:	
Donated services	<u> </u>
Prior year adjustments	<u> </u>
Losses	<u> </u>
Other	<u>4,914</u>
Plus:	
Investment expenses	<u>17,710</u>
Other	<u> </u>
Total expenses per return	<u>997,764</u>

Balance Sheet			
	Beginning	Ending	Differences
Assets	<u>1,884,310</u>	<u>2,795,718</u>	
Liabilities	<u>71,227</u>	<u>581,925</u>	
Net assets	<u>1,813,083</u>	<u>2,213,793</u>	<u>400,710</u>

Miscellaneous Information

Amended return
Return / extended due date 02/18/25
Failure to file penalty

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 10/01, 2023, and ending 9/30, 2024

2023

Department of the Treasury
Internal Revenue Service

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

Name of filer **NORTH OTTAWA COUNTY COUNCIL
ON AGING** EIN or SSN **38-1915121**

Name and title of officer or person subject to tax **KIM KROLL
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

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

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,222,289</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **BRICKLEY DELONG, P.C.** to enter my PIN **54270** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date **01/22/25**

Part III Certification and Authentication

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

38273449417
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **JACQUES H. LABO, CPA** Date **01/22/25**

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

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

A For the 2023 calendar year, or tax year beginning 10/01/23, and ending 09/30/24

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NORTH OTTAWA COUNTY COUNCIL ON AGING Doing business as 4 POINTES Number and street (or P.O. box if mail is not delivered to street address) Room/suite 1051 S BEACON BLVD City or town, state or province, country, and ZIP or foreign postal code GRAND HAVEN MI 49417	D Employer identification number 38-1915121
	E Telephone number 616-842-9210	
	G Gross receipts\$ 1,222,289	
	F Name and address of principal officer: KIM KROLL 1051 S. BEACON BOULEVARD GRAND HAVEN MI 49417	

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: WWW.FOURPOINTS.ORG

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

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
 SEE SCHEDULE O

2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	33
6	Total number of volunteers (estimate if necessary)	6	70
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	250,398	257,310
9	Program service revenue (Part VIII, line 2g)	765,184	837,767
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	64,594	94,746
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49,306	32,466
12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,129,482	1,222,289

		Prior Year	Current Year
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	554,575	550,385
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25)		0
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	449,616	447,379
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,004,191	997,764
19	Revenue less expenses. Subtract line 18 from line 12	125,291	224,525

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,884,310	2,795,718
21	Total liabilities (Part X, line 26)	71,227	581,925
22	Net assets or fund balances. Subtract line 21 from line 20	1,813,083	2,213,793

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 KIM KROLL Type or print name and title	Date EXECUTIVE DIRECTOR
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Paid Preparer Use Only	Print/Type preparer's name JACQUES H. LABO, CPA	Preparer's signature JACQUES H. LABO, CPA	Date 01/23/25	Check <input type="checkbox"/> if self-employed	PTIN P01414247
	Firm's name BRICKLEY DELONG, P.C.			Firm's EIN 38-2088116	
	Firm's address 201-C WASHINGTON AVE GRAND HAVEN, MI 49417			Phone no. 616-846-2380	

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O

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

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

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

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

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

4a (Code:) (Expenses \$ **289,570** including grants of\$) (Revenue \$ **312,626**)

SENIOR CENTER: PROVIDED WELLNESS AND SOCIAL ACTIVITIES, EDUCATIONAL PROGRAMING, AND DAILY MEALS TO OLDER ADULTS LIVING THROUGHOUT NORTHERN OTTAWA COUNTY. APPROXIMATELY 825 MEMBERS WERE ENROLLED AT THE CENTER EACH MONTH DURING THE YEAR. THE WELLNESS PROGRAM OFFERED AN AVERAGE OF 50 FITNESS CLASSES AND ENRICHMENT OPPORTUNITIES MONTHLY. CLASS OFFERINGS ARE RESUMED TO PRE-COVID LEVELS.

4b (Code:) (Expenses \$ **201,987** including grants of\$) (Revenue \$ **218,069**)

CASE COORDINATION AND SUPPORT: CASE COORDINATORS WORKED INDIVIDUALLY AND CONFIDENTIALLY WITH 198 OLDER ADULTS PROVIDING 1,584 HOURS OF DIRECT CASE COORDINATION. THE GOAL BEING FOR ALL SENIORS TO REMAIN LIVING INDEPENDENTLY.

4c (Code:) (Expenses \$ **158,268** including grants of\$) (Revenue \$ **170,869**)

HOMEMAKING: THE AGENCY PROVIDED HOMEMAKING, PERSONAL CARE, GROCERY SHOPPING, COMPANIONSHIP AND RESPITE ASSISTANCE ALLOWING SENIORS TO REMAIN LIVING IN THEIR HOMES. A TOTAL OF 121 SENIORS BENEFITTED FROM THIS SUPPORT. DIRECT CARE WORKERS WERE IN THE HOMES OF SENIORS AN AVERAGE OF 6 HOURS PER MONTH PER SENIOR TOTALING 8,712 HOURS ANNUALLY.

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

(Expenses \$ **126,158** including grants of\$) (Revenue \$ **136,203**)

4e Total program service expenses **775,983**

Part IV Checklist of Required Schedules

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

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	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		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 noncash 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)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? Note: 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?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	33		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MI
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records.

KIM KROLL
GRAND HAVEN

1051 S. BEACON BOULEVARD

MI 49417

616-402-8665

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) AMY FLOREA	2.00									
BOARD PRESIDENT	0.00	X		X			0	0	0	
(2) LEAH JOHNSON	2.00									
BOARD VICE PRESIDENT	0.00	X		X			0	0	0	
(3) TAMARA VANDENBERG	2.00									
BOARD TREASURER	0.00	X		X			0	0	0	
(4) JEAN REGESTER	2.00									
BOARD SECRETARY	0.00	X		X			0	0	0	
(5) LISA CHRISTIANSEN	2.00									
BOARD MEMBER	0.00	X					0	0	0	
(6) KARLA MIDDLECAMP	2.00									
BOARD MEMBER	0.00	X					0	0	0	
(7) SUSAN THORPE	2.00									
BOARD MEMBER	0.00	X					0	0	0	
(8) SCOTT BORG	2.00									
BOARD MEMBER	0.00	X					0	0	0	
(9) NEAL MILLER	2.00									
BOARD MEMBER	0.00	X					0	0	0	
(10) KIM KROLL	40.00									
EXECUTIVE DIRECTOR	0.00			X			102,958	0	13,600	
(11)										

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			
(12)										
(13)										
(14)										
(15)										
(16)										
(17)										
(18)										
(19)										
1b Subtotal							102,958		13,600	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							102,958		13,600	

COPY

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

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

Section B. Independent Contractors

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

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

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

0

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b	30,756				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	195,829				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	30,725				
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f			257,310			
	Program Service Revenue			Business Code			
2a PROPERTY TAXES			798,210	798,210			
b SENIOR PROJECTS			39,557	39,557			
c							
d							
e							
f All other program service revenue							
g Total. Add lines 2a-2f			837,767				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		39,311	24,043		15,268	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a	(ii) Personal	900			
		b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c	900				
	d Net rental income or (loss)			900			900
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other	55,435			
		b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c	55,435				
	d Net gain or (loss)			55,435	55,435		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18						
		8a		1,417			
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events			1,417				
9a Gross income from gaming activities. See Part IV, line 19							
	9a						
	b Less: direct expenses	9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances							
	10a						
	b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11a OTHER		30,149			30,149	
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			30,149			
12 Total revenue. See instructions			1,222,289	917,245	0	46,317	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	115,974		115,974	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	385,655	353,143	32,512	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	9,276	9,276		
10 Payroll taxes	39,480	28,464	11,016	
11 Fees for services (nonemployees):				
a Management				
b Legal	26,143	18,834	7,309	
c Accounting	14,155	10,220	3,935	
d Lobbying				
e Professional fundraising services. See Part IV, line 7				
f Investment management fees	17,710		17,710	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	8,776	7,886	890	
13 Office expenses	8,195	5,908	2,287	
14 Information technology				
15 Royalties				
16 Occupancy	123,741	110,875	12,866	
17 Travel	25,105	22,713	2,392	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	4,254	3,829	425	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	75,268	67,741	7,527	
23 Insurance	22,092	19,883	2,209	
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 SENIOR SERVICES	38,065	38,065		
b SENIOR PROJECTS	36,459	36,459		
c SERVICE CONTRACTS	28,222	25,400	2,822	
d MISCELLANEOUS	14,389	12,950	1,439	
e All other expenses	4,805	4,337	468	
25 Total functional expenses. Add lines 1 through 24e	997,764	775,983	221,781	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	82,835	1	68,332
	2 Savings and temporary cash investments	601,287	2	159,034
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	45,108	4	162,818
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	1,481	9	3,255
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,203,146		
	b Less: accumulated depreciation	10b 950,395	313,010	10c 252,751
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	840,589	15	2,149,528
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,884,310	16	2,795,718	
Liabilities	17 Accounts payable and accrued expenses	57,129	17	74,864
	18 Grants payable		18	
	19 Deferred revenue	14,098	19	13,572
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	493,489
	26 Total liabilities. Add lines 17 through 25	71,227	26	581,925
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	1,785,069	27	2,178,415
	28 Net assets with donor restrictions	28,014	28	35,378
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	1,813,083	32	2,213,793
33 Total liabilities and net assets/fund balances	1,884,310	33	2,795,718	

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	1,222,289
2	Total expenses (must equal Part IX, column (A), line 25)	2	997,764
3	Revenue less expenses. Subtract line 2 from line 1	3	224,525
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,813,083
5	Net unrealized gains (losses) on investments	5	187,335
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	-11,150
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,213,793

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
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization NORTH OTTAWA COUNTY COUNCIL ON AGING	Employer identification number 38-1915121
---	---

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

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

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

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

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

Schedule A (Form 990) 2023

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	338,627	480,738	268,932	250,398	257,310	1,596,005
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	682,081	669,216	728,334	739,677	798,210	3,617,518
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,020,708	1,149,954	997,266	990,075	1,055,520	5,213,523
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						5,213,523

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1,020,708	1,149,954	997,266	990,075	1,055,520	5,213,523
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,918	17,592	194	5,074	40,211	68,989
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	43,300	187,487	79,682	47,916	71,123	429,508
11 Total support. Add lines 7 through 10						5,712,020
12 Gross receipts from related activities, etc. (see instructions)					12	3,068,632

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f))	14	91.27 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	92.50 %

16a 33 1/3% support test — 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test — 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions

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

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support; 14 First 5 years.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Description, Value, Percentage. Row 15: Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f)) = 15 %; Row 16: Public support percentage from 2022 Schedule A, Part III, line 15 = 16 %

Section D. Computation of Investment Income Percentage

Table with 3 columns: Description, Value, Percentage. Row 17: Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f)) = 17 %; Row 18: Investment income percentage from 2022 Schedule A, Part III, line 17 = 18 %

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

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

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

		Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <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>		
1			
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <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>		
2			

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <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>		
1			

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1	Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a	<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>		
2a			
b	Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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>		
2b			
3	Parent of Supported Organizations. Answer lines 3a and 3b below.		
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No," provide details in Part VI.</i>		
3a			
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>		
3b			

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<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— <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2022 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

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

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.)

PART II, LINE 10 - OTHER INCOME DETAIL

OTHER INCOME	\$ 364,419
FUNDRAISING INCOME	\$ 3,430
SENIOR PROJECTS	\$ 61,659

COPY

**Schedule B
(Form 990)**Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

**NORTH OTTAWA COUNTY COUNCIL
ON AGING**

Employer identification number

38-1915121

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

 501(c)(3) (enter number) organization 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation 527 political organization

Form 990-PF

 501(c)(3) exempt private foundation 4947(a)(1) nonexempt charitable trust treated as a private foundation 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$

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

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

Schedule B (Form 990) (2023)

Name of organization NORTH OTTAWA COUNTY COUNCIL	Employer identification number 38-1915121
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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	SENIOR RESOURCES OF WEST MICHIGAN 560 SEMINOLE RD NORTON SHORES MI 49444	\$ 98,878	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	POLKTON TOWNSHIP 6900 ARTHUR ST W COOPERSVILLE MI 49404	\$ 16,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	ROBINSON TOWNSHIP 12010 120TH AVENUE GRAND HAVEN MI 49417	\$ 10,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	OTTAWA COUNTY 1220 FILLMORE ST WEST OLIVE MI 49460	\$ 6,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

NORTH OTTAWA COUNTY COUNCIL ON AGING

Employer identification number

38-1915121

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number of easements, and yes/no questions about monitoring and reporting.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include yes/no questions about reporting art collections and amounts for revenue and assets.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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	888,455	781,874	251,966	89,565	85,504
b Contributions	577,500		750,250	130,000	250
c Net investment earnings, gains, and losses	280,876	109,525	-217,083	28,154	8,058
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses	17,710	2,944	3,259	4,247	580
g End of year balance	1,729,121	888,455	781,874	251,966	89,565

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment **9.31 %**
 - b** Permanent endowment **5.85 %**
 - c** Term endowment **84.84 %**
- 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:
- | | Yes | No |
|-------------------------------------|----------|----------|
| (i) Unrelated organizations? | X | |
| (ii) Related organizations? | | X |
- 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				
b Buildings				
c Leasehold improvements		1,016,343	793,532	222,811
d Equipment				
e Other		186,803	156,863	29,940
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				252,751

Part VII Investments – Other Securities

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

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

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) BENEFICIAL INTEREST HELD BY OTHERS	1,661,526
(2) OPERATING LEASE ROU ASSET	482,335
(3) SECURITY DEPOSITS	5,667
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	2,149,528

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) OPERATING LEASE LIABILITY	493,489
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	493,489

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	1,391,915
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	187,336	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d		2e	187,336
3	Subtract line 2e from line 1		3	1,204,579
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	17,710	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	17,710
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5	1,222,289

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

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

1	Total expenses and losses per audited financial statements		1	984,968
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	4,914	
e	Add lines 2a through 2d		2e	4,914
3	Subtract line 2e from line 1		3	980,054
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	17,710	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	17,710
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5	997,764

Part XIII Supplemental Information

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

PART V, LINE 4 - INTENDED USES FOR ENDOWMENT FUNDS

LONG-TERM FUNDING SOURCE.

PART X - FIN 48 FOOTNOTE

IN THE PREPARATION OF TAX RETURNS, TAX POSITIONS ARE TAKEN BASED ON INTERPRETATION OF FEDERAL AND STATE INCOME TAX LAWS. MANAGEMENT PERIODICALLY REVIEWS AND EVALUATES THE STATUS OF UNCERTAIN TAX POSITIONS AND MAKES ESTIMATES OF AMOUNTS, INCLUDING INTEREST AND PENALTIES, ULTIMATELY DUE OR OWED. NO AMOUNTS HAVE BEEN IDENTIFIED, OR RECORDED, AS UNCERTAIN TAX POSITIONS. FEDERAL AND STATE TAX RETURNS GENERALLY REMAIN OPEN FOR EXAMINATION BY THE VARIOUS TAXING AUTHORITIES FOR A PERIOD OF THREE OR FOUR YEARS.

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - EXPENSE AMOUNTS INCLUDED IN FINANCIALS - OTHER

BOOK TO TAX LEASE DIFFERENCE **\$ 4,914**

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**SCHEDULE O
(Form 990)**Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023**Open to Public
Inspection**

Name of the organization NORTH OTTAWA COUNTY COUNCIL ON AGING	Employer identification number 38-1915121
---	---

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES
TO PROMOTE VITALITY, INDEPENDENCE, AND WELL-BEING TO OLDER ADULTS IN NORTH
OTTAWA COUNTY BY PROVIDING NEEDED SERVICES, INFORMATION, ENCOURAGING
RECREATION AND LIFE LONG LEARNING, AND ADVOCATING FOR SOLUTIONS TO THE
ISSUES OF AGING.

FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS
PART III - LINE 4D - INDEPENDENT LIVING COORDINATION
INDEPENDENT LIVING COORDINATION: PROVIDED ASSISTANCE WITH INDEPENDENT
LIVING. PROVIDING INSURANCE COUNSELING, MEDICAL TRANSPORTATION, INCOME TAX
FILING ASSISTANCE, PRESCRIPTION ASSISTANCE, AND CONSUMER ADVOCACY FOR
INDIVIDUALS OVER SIXTY. APPROXIMATELY 164 CLIENTS SERVED DURING THE YEAR.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
BOARD MEMBERS RECEIVE THEIR COPY OF FORM 990 PRIOR TO ITS FILING.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
ANNUAL EXECUTIVE DIRECTOR COMPENSATION IS DETERMINED BY THE BOARD OF
DIRECTORS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
DOCUMENTS ARE NOT DISCLOSED TO THE PUBLIC.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION

PY LEASE ADJUSTMENT**\$ -6,240**

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

Schedule O (Form 990) 2023

Name of the organization

Employer identification number

NORTH OTTAWA COUNTY COUNCIL

38-1915121

CY LEASE ADJUSTMENT

\$ -4,910

TOTAL

\$ -11,150

COPY

Federal Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179	Bonus	Basis for Depr	PerConv	Meth	Prior	Current
Prior MACRS:											
62	Microwaves (4)	12/26/12	0			X	0	5	HY 200DB	0	0
64	Dishwasher	12/26/12	0			X	0	5	HY 200DB	0	0
65	Freezer	12/26/12	0			X	0	5	HY 200DB	0	0
67	Pool Table	12/26/12	0			X	0	5	HY 200DB	0	0
68	TV, video, monitor	12/26/12	0			X	0	5	HY 200DB	0	0
74	Coffee Bar & Accessories	12/26/12	0			X	0	5	HY 200DB	0	0
75	Kitchen Supplies	12/26/12	0			X	0	5	HY 200DB	0	0
76	Office Furniture	12/26/12	0			X	0	7	HY 200DB	0	0
77	Display Cases & Shelves	12/26/12	0			X	0	7	HY 200DB	0	0
78	Shelving Unit	12/26/12	0			X	0	7	HY 200DB	0	0
79	Exercise Room Mirror	12/26/12	0			X	0	7	HY 200DB	0	0
80	AED Machine	5/22/13	0			X	0	7	HY 200DB	0	0
82	2 chairs & furnishings	10/08/12	0			X	0	5	HY 200DB	0	0
83	Microphone	1/14/13	0			X	0	5	HY 200DB	0	0
84	Coffee Bar Items	4/11/13	0			X	0	5	HY 200DB	0	0
93	Touch Screen Best Buy	4/23/15	559			X	280	5	HY 200DB	559	0
96	Surveillance System	10/01/14	664			X	332	5	HY 200DB	664	0
97	Patio	12/16/14	22,709			X	11,355	15	HY 150DB	18,351	670
98	Patio - Outlets	7/02/15	935			X	468	15	HY 150DB	756	27
99	New Office - Conference Room	6/08/15	3,190			X	1,595	5	HY 200DB	3,190	0
113	Laminate storage cabinet	5/01/18	960			X	0	7	HY 200DB	960	0
114	New bathroom fixtures- sensor faucets and ur	8/29/18	2,496			X	2,496	39	MMS/L	328	64
116	Office Tower Server	3/12/20	4,063	X	X		0	5	HY 200DB	4,063	0
117	Firewall	4/01/20	1,704	X	X		0	5	HY 200DB	1,704	0
118	Hard Drive Tower	4/01/20	3,800	X	X		0	5	HY 200DB	3,800	0
119	Office panels	8/31/21	1,965			X	0	5	MQ200DB	1,965	0
120	Office Furniture	8/31/21	1,850			X	0	5	MQ200DB	1,850	0
			<u>44,895</u>				<u>16,526</u>			<u>38,190</u>	<u>761</u>

Other Depreciation:

3	Piano	11/01/84	0				0	0	HY	0	0
13	Bingo Machine	4/04/02	0				0	0	HY	0	0
15	Portable display board	9/30/02	0				0	0	HY	0	0
37	Steam Table	6/25/07	0				0	0	HY	0	0
38	Desks for new office and chairs	7/09/07	0				0	0	HY	0	0
39	Office furniture	8/07/07	0				0	0	HY	0	0
41	Cabinet in Senior Center	12/17/07	0				0	0	HY	0	0
42	OFFICE FURNITURE	1/02/08	0				0	0	HY	0	0
43	CABINETS FOR OFFICE AND RARITAN	1/10/08	0				0	0	HY	0	0
44	POOL TABLE	2/08/08	0				0	0	HY	0	0
45	WII GAME AND CONTROLLERS	3/10/08	0				0	0	HY	0	0
52	WORKSTATIONS	4/27/09	0				0	0	HY	0	0
58	S. Beacon leasehold improvements	12/26/12	0				0	0	HY	0	0
85	Sony Sound & Sprinkler System	12/26/12	0				0	0	HY	0	0
86	IT Racks & Cabling	12/26/12	0				0	0	HY	0	0
87	Loop Installation-Hearing Aid	12/26/12	0				0	0	HY	0	0
88	Surveillance System	6/06/14	0				0	0	HY	0	0
100	AC Unit for Exercise Room	7/07/16	0				0	0	HY	0	0
101	Pool Room Lighting	1/21/16	0				0	0	HY	0	0
102	Livewall for Patio	1/31/16	0				0	0	HY	0	0
103	Website	3/15/16	0				0	0	HY	0	0
104	Counter Top	2/05/16	0				0	0	HY	0	0
105	Patio Umbrella	6/28/16	0				0	0	HY	0	0
106	External Hard Drive	3/02/17	0				0	0	HY	0	0
107	Floor Covering	2/22/17	0				0	0	HY	0	0
108	Live Wall	6/14/17	0				0	0	HY	0	0
115	Nre kitchen refrigerator	6/02/19	2,266				2,266	5	MO S/L	1,964	302
121	New Disposal	9/01/22	0				0	0	HY	0	0
122	Laptop - Exe Director	9/23/22	0				0	0	HY	0	0
123	5 Laptops	9/23/22	0				0	0	HY	0	0
124	Copier	12/12/22	6,516				6,516	5	MO S/L	1,086	1,303
125	5 laptops	9/30/24	0				0	0	HY	0	0
126	Ruckus Wireless Access Point	9/30/24	0				0	0	HY	0	0
127	Ethernet Switch	9/10/24	0				0	0	HY	0	0

Federal Asset Report**Form 990, Page 1**

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	PerConv Meth	Prior	Current
	Total Other Depreciation		<u>8,782</u>			<u>8,782</u>		<u>3,050</u>	<u>1,605</u>
	Total ACRS and Other Depreciation		<u>8,782</u>			<u>8,782</u>		<u>3,050</u>	<u>1,605</u>
	Grand Totals		53,677			25,308		41,240	2,366
	Less: Dispositions and Transfers		0			0		0	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>53,677</u>			<u>25,308</u>		<u>41,240</u>	<u>2,366</u>

COPY

38-1915121

Bonus Depreciation Report

FYE: 9/30/2024

Form 990, Page 1

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
58	S. Beacon leasehold improvements	12/26/12	0		0	0	0	0
62	Microwaves (4)	12/26/12	0		0	0	0	0
64	Dishwasher	12/26/12	0		0	0	0	0
65	Freezer	12/26/12	0		0	0	0	0
67	Pool Table	12/26/12	0		0	0	0	0
68	TV, video, monitor	12/26/12	0		0	0	0	0
74	Coffee Bar & Accessories	12/26/12	0		0	0	0	0
75	Kitchen Supplies	12/26/12	0		0	0	0	0
76	Office Furniture	12/26/12	0		0	0	0	0
77	Display Cases & Shelves	12/26/12	0		0	0	0	0
78	Shelving Unit	12/26/12	0		0	0	0	0
79	Exercise Room Mirror	12/26/12	0		0	0	0	0
80	AED Machine	5/22/13	0		0	0	0	0
82	2 chairs & furnishings	10/08/12	0		0	0	0	0
83	Microphone	1/14/13	0		0	0	0	0
84	Coffee Bar Items	4/11/13	0		0	0	0	0
85	Sony Sound & Sprinkler System	12/26/12	0		0	0	0	0
86	IT Racks & Cabling	12/26/12	0		0	0	0	0
87	Loop Installation-Hearing Aid	12/26/12	0		0	0	0	0
93	Touch Screen Best Buy	4/23/15	559		0	0	279	280
96	Surveillance System	10/01/14	664		0	0	332	332
97	Patio	12/16/14	22,709		0	0	11,354	11,355
98	Patio - Outlets	7/02/15	935		0	0	467	468
99	New Office - Conference Room	6/08/15	3,190		0	0	1,595	1,595
113	Laminate storage cabinet	5/01/18	960		0	0	960	0
116	Office Tower Server	3/12/20	4,063		4,063	0	0	0
117	Firewall	4/01/20	1,704		1,704	0	0	0
118	Hard Drive Tower	4/01/20	3,800		3,800	0	0	0
119	Office panels	8/31/21	1,965		0	0	1,965	0
120	Office Furniture	8/31/21	1,850		0	0	1,850	0
Grand Total			42,399		0	0	18,802	14,030

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
There are no assets that meet the criteria of this report						

COPY

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
62	Microwaves (4)	12/26/12	0	0	0
64	Dishwasher	12/26/12	0	0	0
65	Freezer	12/26/12	0	0	0
67	Pool Table	12/26/12	0	0	0
68	TV, video, monitor	12/26/12	0	0	0
74	Coffee Bar & Accessories	12/26/12	0	0	0
75	Kitchen Supplies	12/26/12	0	0	0
76	Office Furniture	12/26/12	0	0	0
77	Display Cases & Shelves	12/26/12	0	0	0
78	Shelving Unit	12/26/12	0	0	0
79	Exercise Room Mirror	12/26/12	0	0	0
80	AED Machine	5/22/13	0	0	0
82	2 chairs & furnishings	10/08/12	0	0	0
83	Microphone	1/14/13	0	0	0
84	Coffee Bar Items	4/11/13	0	0	0
93	Touch Screen Best Buy	4/23/15	559	0	0
96	Surveillance System	10/01/14	664	0	0
97	Patio	12/16/14	22,709	671	0
98	Patio - Outlets	7/02/15	935	28	0
99	New Office - Conference Room	6/08/15	3,190	0	0
113	Laminate storage cabinet	5/01/18	960	0	0
114	New bathroom fixtures- sensor faucets and urin	8/29/18	2,496	64	0
116	Office Tower Server	3/12/20	4,063	0	0
117	Firewall	4/01/20	1,704	0	0
118	Hard Drive Tower	4/01/20	3,800	0	0
119	Office panels	8/31/21	1,965	0	0
120	Office Furniture	8/31/21	1,850	0	0
			<u>44,895</u>	<u>763</u>	<u>0</u>

Other Depreciation:

3	Piano	11/01/84	0	0	0
13	Bingo Machine	4/04/02	0	0	0
15	Portable display board	9/30/02	0	0	0
37	Steam Table	6/25/07	0	0	0
38	Desks for new office and chairs	7/09/07	0	0	0
39	Office furniture	8/07/07	0	0	0
41	Cabinet in Senior Center	12/17/07	0	0	0
42	OFFICE FURNITURE	1/02/08	0	0	0
43	CABINETS FOR OFFICE AND RARITAN RO	1/10/08	0	0	0
44	POOL TABLE	2/08/08	0	0	0
45	WII GAME AND CONTROLLERS	3/10/08	0	0	0
52	WORKSTATIONS	4/27/09	0	0	0
58	S. Beacon leasehold improvements	12/26/12	0	0	0
85	Sony Sound & Sprinkler System	12/26/12	0	0	0
86	IT Racks & Cabling	12/26/12	0	0	0
87	Loop Installation-Hearing Aid	12/26/12	0	0	0
88	Surveillance System	6/06/14	0	0	0
100	AC Unit for Exercise Room	7/07/16	0	0	0
101	Pool Room Lighting	1/21/16	0	0	0
102	Livewall for Patio	1/31/16	0	0	0
103	Website	3/15/16	0	0	0
104	Counter Top	2/05/16	0	0	0
105	Patio Umbrella	6/28/16	0	0	0
106	External Hard Drive	3/02/17	0	0	0
107	Floor Covering	2/22/17	0	0	0
108	Live Wall	6/14/17	0	0	0
115	Nre kitchen refrigerator	6/02/19	2,266	0	0
121	New Disposal	9/01/22	0	0	0
122	Laptop - Exe Director	9/23/22	0	0	0
123	5 Laptops	9/23/22	0	0	0
124	Copier	12/12/22	6,516	1,304	0
125	5 laptops	9/30/24	0	0	0
126	Ruckus Wireless Access Point	9/30/24	0	0	0
127	Ethernet Switch	9/10/24	0	0	0

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
	Total Other Depreciation		<u>8,782</u>	<u>1,304</u>	<u>0</u>
	Total ACRS and Other Depreciation		<u>8,782</u>	<u>1,304</u>	<u>0</u>
	Grand Totals		<u>53,677</u>	<u>2,067</u>	<u>0</u>

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Form 990	Two Year Comparison Report	2022 & 2023
For calendar year 2023, or tax year beginning 10/01/23 , ending 09/30/24		

Name

**NORTH OTTAWA COUNTY COUNCIL
ON AGING**

Taxpayer Identification Number

38-1915121

		2022	2023	Differences
R e v e n u e	1. Contributions, gifts, grants	1. 27,240	30,725	3,485
	2. Membership dues and assessments	2. 31,094	30,756	-338
	3. Government contributions and grants	3. 192,064	195,829	3,765
	4. Program service revenue	4. 765,184	837,767	72,583
	5. Investment income	5. 23,140	39,311	16,171
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. 41,454	55,435	13,981
	8. Net income or (loss) from fundraising events	8. 490	1,417	927
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11. 48,816	31,049	-17,767
	12. Total revenue. Add lines 1 through 11	12. 1,129,482	1,222,289	92,807
E x p e n s e s	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 105,163	115,974	10,811
	16. Salaries, other compensation, and employee benefits	16. 449,412	434,411	-15,001
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 24,581	58,008	33,427
	19. Occupancy, rent, utilities, and maintenance	19. 140,443	123,741	-16,702
	20. Depreciation and Depletion	20. 75,346	75,268	-78
	21. Other expenses	21. 209,246	190,362	-18,884
	22. Total expenses. Add lines 13 through 21	22. 1,004,191	997,764	-6,427
	23. Excess or (Deficit). Subtract line 22 from line 12	23. 125,291	224,525	99,234
O t h e r I n f o r m a t i o n	24. Total exempt revenue	24. 1,129,482	1,222,289	92,807
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 878,594	963,562	84,968
	27. Total assets	27. 1,884,310	2,795,718	911,408
	28. Total liabilities	28. 71,227	581,925	510,698
	29. Retained earnings	29. 1,813,083	2,213,793	400,710
	30. Number of voting members of governing body	30. 10	9	
31. Number of independent voting members of governing body	31. 10	9		
32. Number of employees	32. 27	33		
33. Number of volunteers	33. 69	70		

Form 990	Tax Return History	2023
Name NORTH OTTAWA COUNTY COUNCIL ON AGING		Employer Identification Number 38-1915121

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants		470,575	238,724	219,304	226,554	
Membership dues		10,163	30,208	31,094	30,756	
Program service revenue		669,216	750,436	765,184	837,767	
Capital gain or loss		1,500	-731	41,454	55,435	
Investment income		17,592	194	23,140	39,311	
Fundraising revenue (income/loss)			2,013	490	1,417	
Gaming revenue (income/loss)						
Other revenue		186,887	56,467	48,816	31,049	
Total revenue		1,355,933	1,077,311	1,129,482	1,222,289	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.			94,483	105,163	115,974	
Other compensation		466,616	378,890	449,412	434,411	
Professional fees			9,280	24,581	58,008	
Occupancy costs		109,988	123,741	140,443	123,741	
Depreciation and depletion		75,066	75,540	75,346	75,268	
Other expenses		159,005	173,435	209,246	190,362	
Total expenses		810,675	855,369	1,004,191	997,764	
Excess or (Deficit)		545,258	221,942	125,291	224,525	
Total exempt revenue		1,355,933	1,077,311	1,129,482	1,222,289	
Total unrelated revenue						
Total excludable revenue		875,195	806,366	878,594	963,562	
Total Assets		1,604,931	1,679,820	1,884,310	2,795,718	
Total Liabilities		35,451	46,617	71,227	581,925	
Net Fund Balances		1,569,480	1,633,203	1,813,083	2,213,793	

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
	\$ 15,268				1	
TOTAL	\$ <u>15,268</u>					

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Federal Statements

Form 990, Part IX, Line 24e - All Other Expenses

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
TELEPHONE 1	\$ 2,807	\$ 2,339	\$ 468	\$
TELEPHONE 2	936	936		
TELEPHONE	468	468		
TELEPHONE 3	468	468		
PRESCRIPTION REIMBURSE	126	126		
TOTAL	<u>\$ 4,805</u>	<u>\$ 4,337</u>	<u>\$ 468</u>	<u>\$ 0</u>

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Federal Statements**Schedule A, Part II, Line 1(e)**

<u>Description</u>	<u>Amount</u>
MEMBERSHIP DUES AND ASSESSMENTS	\$ 30,756
SENIOR RESOURCES	165,829
LOCAL CONTRIBUTIONS	30,000
OTHER	11,089
DONATIONS AND MEMORIALS	19,636
TOTAL	\$ <u>257,310</u>

Schedule A, Part II, Line 12 - Current year

<u>Description</u>	<u>Amount</u>
SENIOR PROJECTS	\$ 39,557
PROPERTY TAXES	798,210
TAXABLE DIVIDENDS AND INTEREST FROM SECURITIES	24,043
SPECIAL EVENTS	1,417
TOTAL	\$ <u>863,227</u>

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