

# **Bultynck & Co., P.L.L.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

**15985 Canal Rd., Clinton Twp., MI 48038  
Ph. 586-286-7300 [www.bultynck.com](http://www.bultynck.com)**

**MIGEN Michigan LGBTQ+ Elders Networ  
Return of Organization Exempt  
from Income Tax  
for the year ended  
December 31, 2023**

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**15985 Canal Rd., Clinton Twp., MI 48038  
Ph. 586-286-7300 www.bultynck.com**

November 14, 2024

**CONFIDENTIAL**

MIGEN Michigan LGBTQ+ Elders Networ  
290 W Nine Mile Road  
Ferndale, MI 48220

Dear :

We have prepared the enclosed returns from information provided by you without verification or audit, unless specified in a separate engagement letter. 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 to each return is an instruction sheet for signing and filing. Please follow those instructions carefully.

Also 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.

Please call us at (586)286-7300 if you have any questions, because your privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

Sincerely,



David L Bultynck, CPA  
Bultynck & Co., P.L.L.C.

## Filing Instructions

### MIGEN Michigan LGBTQ+ Elders Networ

### Exempt Organization Tax Return

### Taxable Year Ended December 31, 2023

**Date Due:** AS SOON AS POSSIBLE

**Remittance:** None is required. Your Form 990 for the tax year ended 12/31/23 shows no balance due.

**Signature:** You are using a Personal Identification Number (PIN) for signing your return electronically. Sign the IRS e-file Authorization and returned to **Bultynck & Co., P.L.L.C.** via either:



15985 Canal Rd  
Clinton Twp, MI 48038



[admin@bultynck.com](mailto:admin@bultynck.com)



(586)286-9986

**Important:** Your return will not be filed with the IRS until the signed **Form 8879** and **Engagement Letter** have been received by this office.

A copy of your 2023 tax return has also been posted to [www.Bultynck.com](http://www.Bultynck.com) in your Client Portal, a private, secure web site.

#### Client Login

Welcome to your Secure Client Portal. Here you can upload and download sensitive files securely.

Username:	<input type="text"/>
Password:	<input type="password"/>
	<input type="button" value="Log In"/>
	<a href="#">Forgot your password?</a>



IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Form 8879-TE

For calendar year 2023, or fiscal year beginning ... 2023, and ending ... 20 .....

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.

2023

Name of filer

MIGEN MICHIGAN LGBTQ+ ELDERS NETWORK

EIN or SSN

\*\* - \*\*\*4425

Name and title of officer or person subject to tax ANGELA GABRIDGE

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.

Table with 3 columns: Line number, Description, and Amount. Line 1a: Form 990 check here (checked), Line 1b: Total revenue, 1,018,193.

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) ... 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.

PIN: check one box only

[X] I authorize BULTYNCK & CO., P.L.L.C. to enter my PIN 12345 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 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.

Signature of officer or person subject to tax Date 11/14/24

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.

\*\*\*\*\* 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 DAVID L BULTYNCK, CPA Date 11/14/24

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)

Department of the Treasury Internal Revenue Service

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 , and ending

B Check if applicable: C Name of organization MIGEN MICHIGAN LGBTQ+ ELDERS NETWOR D Employer identification number \*\*-\*\*\*4425 E Telephone number 313-241-8994 G Gross receipts \$ 1,018,193

I Tax-exempt status: X 501(c)(3) J Website: WWW.MIGENCONNECT.ORG H(c) Group exemption number

K Form of organization: X Corporation L Year of formation: 2015 M State of legal domicile:

Part I Summary

1 Briefly describe the organization's mission or most significant activities: SERVICES AND ADVOCACY FOR LGBTQ OLDER ADULTS 2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 3 10 4 Number of independent voting members of the governing body (Part VI, line 1b) 4 10 5 Total number of individuals employed in calendar year 2023 (Part V, line 2a) 5 10 6 Total number of volunteers (estimate if necessary) 6 0 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

Table with 3 columns: Revenue, Prior Year, Current Year. Rows 8-12: 8 Contributions and grants (Part VIII, line 1h) 1,561,759 1,018,193 9 Program service revenue (Part VIII, line 2g) 0 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 0 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0 12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 1,561,759 1,018,193

Table with 3 columns: Expenses, Prior Year, Current Year. Rows 13-19: 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) 234,923 554,469 16a Professional fundraising fees (Part IX, column (A), line 11e) 0 16b Total fundraising expenses (Part IX, column (D), line 25) 0 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 487,045 739,511 18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 721,968 1,293,980 19 Revenue less expenses. Subtract line 18 from line 12 839,791 -275,787

Table with 3 columns: Net Assets or Fund Balances, Beginning of Current Year, End of Year. Rows 20-22: 20 Total assets (Part X, line 16) 1,067,385 791,122 21 Total liabilities (Part X, line 26) 2,702 2,226 22 Net assets or fund balances. Subtract line 21 from line 20 1,064,683 788,896

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 ANGELA GABRIDGE EXECUTIVE DIRECTOR Date

Paid Preparer Use Only Print/Type preparer's name DAVID L BULTYNCK, CPA Preparer's signature DAVID L BULTYNCK, CPA Date 11/14/24 Check self-employed if PTIN \*\*\*\*\* Firm's name BULTYNCK & CO., P.L.L.C. Firm's EIN \*\*-\*\*\*0878 Firm's address 15985 CANAL RD CLINTON TOWNSHIP, MI 48038-5021 Phone no. 586-286-7300

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

**SERVICES AND ADVOCACY FOR LGBTQ OLDER ADULTS**

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 \$ **791,651** including grants of \$ ) (Revenue \$ )

**CONDUCTED PRESENTATIONS AND TRAININGS, DEVELOPED AND LAUNCHED AN ONLINE TRAINING CURRICULUM. SUPPORTED MONTHLY DISCUSSION, SOCIAL AND SUPPORT GROUPS FOR LGBTQ OLDER ADULTS, AS WELL AS, HOSTED AN ANNUAL SUMMIT, SYMPOSIUM AND SAGE TABLE DISCUSSION TO LEARN AND ENGAGE WITH KEY ISSUES FOR LGBTQ OLDER ADULTS**

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

**N/A**

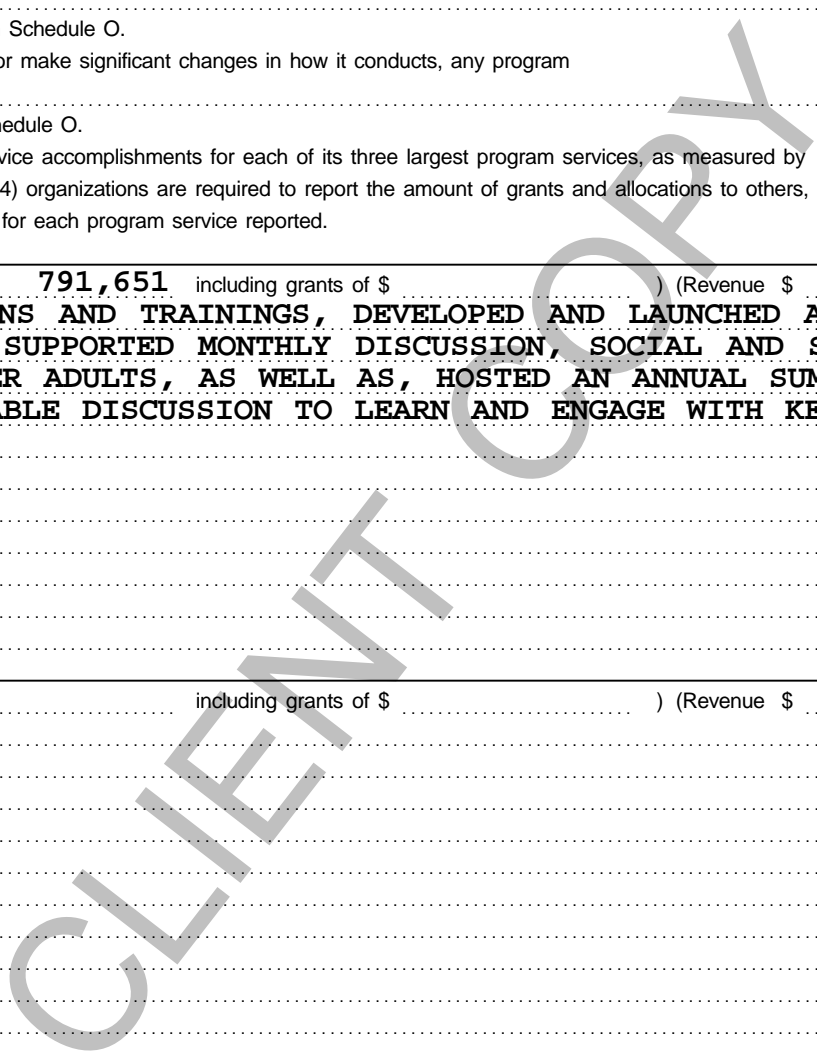
4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**N/A**

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

(Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses **791,651**



**Part IV Checklist of Required Schedules**

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

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

	Yes	No
<b>22</b> 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> .....		<b>X</b>
<b>23</b> 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> .....		<b>X</b>
<b>24a</b> 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> .....		<b>X</b>
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> .....		<b>X</b>
<b>b</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> .....		<b>X</b>
<b>26</b> 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> .....		<b>X</b>
<b>27</b> 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> .....		<b>X</b>
<b>28</b> 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).		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....		<b>X</b>
<b>c</b> 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> .....		<b>X</b>
<b>29</b> Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i> .....		<b>X</b>
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		<b>X</b>
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		<b>X</b>
<b>32</b> 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> .....		<b>X</b>
<b>33</b> 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> .....		<b>X</b>
<b>34</b> 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> .....		<b>X</b>
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....		<b>X</b>
<b>b</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> .....		
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		<b>X</b>
<b>37</b> 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> .....		<b>X</b>
<b>38</b> Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O. ....	<b>X</b>	

**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
<b>1a</b> Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....		<b>X</b>

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
<b>1b</b>	Enter the number of voting members included on line 1a, above, who are independent		
<b>2</b>	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?		<b>X</b>
<b>3</b>	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?		<b>X</b>
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		<b>X</b>
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		<b>X</b>
<b>6</b>	Did the organization have members or stockholders?		<b>X</b>
<b>7a</b>	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?		<b>X</b>
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		<b>X</b>
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>8a</b>	The governing body?	<b>X</b>	
<b>8b</b>	Each committee with authority to act on behalf of the governing body?	<b>X</b>	
<b>9</b>	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		<b>X</b>

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

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

**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.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.

**CORNELIUS WILSON**  
**FERNDALE**

**290 W. NINE MILE RD**

**MI 48220**

**313-942-2803**

**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) <b>ROGER BUSHNELL</b>	0.00									
..... VICE CHAIR	0.00	X		X			0	0	0	
(2) <b>MICHELLE FOX-PHILLIPS</b>	0.00									
..... MEMBER	0.00	X					0	0	0	
(3) <b>DR. RICHARD GINETTI</b>	0.00									
..... TREASURER	0.00	X		X			0	0	0	
(4) <b>ANGELA LIPPARD</b>	0.00									
..... CHAIR	0.00	X		X			0	0	0	
(5) <b>COURTNEY MUCKLIN</b>	0.00									
..... SECRETARY	0.00	X		X			0	0	0	
(6) <b>SOUMYA RAGARANJAN</b>	0.00									
..... MEMBER	0.00	X					0	0	0	
(7) <b>ROYALE THEUS</b>	0.00									
..... MEMBER	0.00	X					0	0	0	
(8) <b>DR. MARTI WALSH</b>	0.00									
..... MEMBER	0.00	X					0	0	0	
(9) <b>TOM WILCZAK</b>	0.00									
..... MEMBER	0.00	X					0	0	0	
(10) <b>ANGELA GABRIDGE</b>	0.00									
..... EXECUTIVE DIRECTOR	0.00			X			0	0	0	
(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) .....										
<b>1b Subtotal</b> .....										
<b>c Total from continuation sheets to Part VII, Section A</b> .....										
<b>d Total (add lines 1b and 1c)</b> .....										

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

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

**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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>					
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	956,455				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	61,738				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 10,752				
	<b>h Total.</b> Add lines 1a-1f		1,018,193				
	<b>Program Service Revenue</b>	<b>2a</b>	Business Code				
<b>b</b>							
<b>c</b>							
<b>d</b>							
<b>e</b>							
<b>f</b> All other program service revenue							
<b>g Total.</b> Add lines 2a-2f							
<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts)						
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental inc. or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities				
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales exps.	<b>7b</b>					
	<b>c</b> Gain or (loss)	<b>7c</b>					
	<b>d</b> Net gain or (loss)						
<b>8a</b> Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>						
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events							
<b>9a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
<b>Miscellaneous Revenue</b>	<b>11a</b>	Business Code					
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions			1,018,193	0	0	0	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
<b>4</b> Benefits paid to or for members				
<b>5</b> Compensation of current officers, directors, trustees, and key employees	<b>91,875</b>	<b>73,500</b>	<b>18,375</b>	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
<b>7</b> Other salaries and wages	<b>371,593</b>	<b>297,274</b>	<b>74,319</b>	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
<b>9</b> Other employee benefits	<b>53,320</b>	<b>42,656</b>	<b>10,664</b>	
<b>10</b> Payroll taxes	<b>37,681</b>	<b>30,145</b>	<b>7,536</b>	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management				
<b>b</b> Legal	<b>114,104</b>		<b>114,104</b>	
<b>c</b> Accounting	<b>17,400</b>		<b>17,400</b>	
<b>d</b> Lobbying				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
<b>12</b> Advertising and promotion	<b>30,595</b>	<b>25,088</b>	<b>5,507</b>	
<b>13</b> Office expenses				
<b>14</b> Information technology	<b>13,080</b>		<b>13,080</b>	
<b>15</b> Royalties				
<b>16</b> Occupancy				
<b>17</b> Travel				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials				
<b>19</b> Conferences, conventions, and meetings	<b>19,433</b>	<b>15,546</b>	<b>3,887</b>	
<b>20</b> Interest				
<b>21</b> Payments to affiliates				
<b>22</b> Depreciation, depletion, and amortization				
<b>23</b> Insurance	<b>2,347</b>		<b>2,347</b>	
<b>24</b> 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.)				
<b>a</b> ADMINISTRATIVE: CONTRACTED	<b>162,312</b>	<b>144,458</b>	<b>17,854</b>	
<b>b</b> ADMINISTRATIVE: PROFESSION	<b>156,130</b>		<b>156,130</b>	
<b>c</b> OTHER MISCELLANEOUS EXPEN	<b>113,781</b>	<b>102,403</b>	<b>11,378</b>	
<b>d</b> ADMINISTRATIVE: SOFTWARE	<b>23,775</b>		<b>23,775</b>	
<b>e</b> All other expenses	<b>86,554</b>	<b>60,581</b>	<b>25,973</b>	
<b>25</b> Total functional expenses. Add lines 1 through 24e	<b>1,293,980</b>	<b>791,651</b>	<b>502,329</b>	<b>0</b>
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing	<b>224,944</b>	<b>1</b>	<b>283,107</b>
	<b>2</b> Savings and temporary cash investments		<b>2</b>	
	<b>3</b> Pledges and grants receivable, net	<b>842,441</b>	<b>3</b>	<b>508,015</b>
	<b>4</b> Accounts receivable, net		<b>4</b>	
	<b>5</b> 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		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		<b>6</b>	
	<b>7</b> Notes and loans receivable, net		<b>7</b>	
	<b>8</b> Inventories for sale or use		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges		<b>9</b>	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	<b>10a</b>		
	<b>b</b> Less: accumulated depreciation	<b>10b</b>	<b>10c</b>	
	<b>11</b> Investments—publicly traded securities		<b>11</b>	
	<b>12</b> Investments—other securities. See Part IV, line 11		<b>12</b>	
	<b>13</b> Investments—program-related. See Part IV, line 11		<b>13</b>	
	<b>14</b> Intangible assets		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11		<b>15</b>	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33)		<b>1,067,385</b>	<b>16</b>	<b>791,122</b>
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses	<b>2,702</b>	<b>17</b>	<b>2,226</b>
	<b>18</b> Grants payable		<b>18</b>	
	<b>19</b> Deferred revenue		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties		<b>23</b>	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		<b>25</b>	
	<b>26 Total liabilities.</b> Add lines 17 through 25		<b>2,702</b>	<b>26</b>
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions	<b>714,783</b>	<b>27</b>	<b>788,896</b>
	<b>28</b> Net assets with donor restrictions	<b>349,900</b>	<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds		<b>31</b>	
	<b>32 Total net assets or fund balances</b>	<b>1,064,683</b>	<b>32</b>	<b>788,896</b>
<b>33 Total liabilities and net assets/fund balances</b>	<b>1,067,385</b>	<b>33</b>	<b>791,122</b>	

**Part XI Reconciliation of Net Assets**

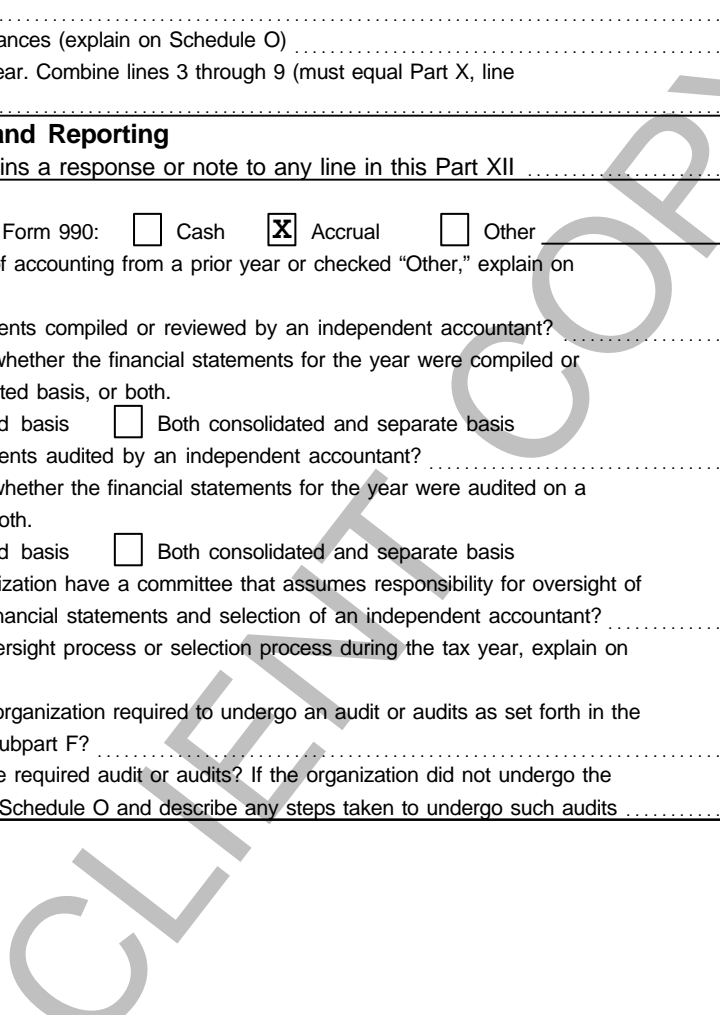
Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	<b>1,018,193</b>
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	<b>1,293,980</b>
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	<b>-275,787</b>
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	<b>1,064,683</b>
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	<b>788,896</b>

**Part XII Financial Statements and Reporting**

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

	Yes	No
<b>1</b> 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.		
<b>2a</b> 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		<b>X</b>
<b>b</b> Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<b>X</b>	
<b>c</b> 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.		<b>X</b>
<b>3a</b> 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?		<b>X</b>
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		



SCHEDULE A (Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2023

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization

MIGEN MICHIGAN LGBTQ+ ELDERS NETWORK

Employer identification number

\*\*-\*\*\*4425

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).
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).
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).
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).
8 A community trust described in section 170(b)(1)(A)(vi).
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.
10 [X] 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.
11 An organization organized and operated exclusively to test for public safety.
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).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s).
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
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).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Rows (A) through (E) and Total.

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

Section A. Public Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2019, (b) 2020, (c) 2021, (d) 2022, (e) 2023, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

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

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	139,785	489,904	846,491	1,561,759	1,018,193	4,056,132
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5	139,785	489,904	846,491	1,561,759	1,018,193	4,056,132
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						4,056,132

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
<b>9</b> Amounts from line 6	139,785	489,904	846,491	1,561,759	1,018,193	4,056,132
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	14,083	10,920	16,841			41,844
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	153,868	500,824	863,332	1,561,759	1,018,193	4,097,976
<b>14 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

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

<b>15</b> Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	98.98 %
<b>16</b> Public support percentage from 2022 Schedule A, Part III, line 15	<b>16</b>	98.66 %

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

<b>17</b> Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2022 Schedule A, Part III, line 17	<b>18</b>	%

- 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>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

**Section D. All Type III Supporting Organizations**

		Yes	No
<b>1</b>	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?		
<b>2</b>	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
<b>3</b>	By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
	<b>1</b>		
	<b>2</b>		
	<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

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

**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	<b>Adjusted Net Income</b> (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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
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	<b>Minimum Asset Amount</b> (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	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 <b>Total annual distributions.</b> Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). 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—explain in Part VI). 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 <b>Total</b> 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, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2024.</b> 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 III, LINE 12 - OTHER INCOME DETAIL**

\$ 41,844

CLIENT COPY

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

Employer identification number

MIGEN MICHIGAN LGBTQ+ ELDERS NETWOR

\*\* - \*\*\*4425

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: Description, Amount. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items. a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

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

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

- a**  Public exhibition
- b**  Scholarly research
- c**  Preservation for future generations
- d**  Loan or exchange program
- e**  Other .....

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

**5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements**

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

**1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

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

- c** Beginning balance .....
- d** Additions during the year .....
- e** Distributions during the year .....
- f** Ending balance .....

	Amount
<b>1c</b>	
<b>1d</b>	
<b>1e</b>	
<b>1f</b>	

**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
<b>1a</b> Beginning of year balance .....					
<b>b</b> Contributions .....					
<b>c</b> Net investment earnings, gains, and losses .....					
<b>d</b> Grants or scholarships .....					
<b>e</b> Other expenditures for facilities and programs .....					
<b>f</b> Administrative expenses .....					
<b>g</b> End of year balance .....					

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

- a** Board designated or quasi-endowment .....%
- b** Permanent endowment .....%
- c** Term endowment .....%

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

**3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations? .....
- (ii)** Related organizations? .....

	Yes	No
<b>3a(i)</b>		
<b>3a(ii)</b>		
<b>3b</b>		

**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
<b>1a</b> Land .....				
<b>b</b> Buildings .....				
<b>c</b> Leasehold improvements .....				
<b>d</b> Equipment .....				
<b>e</b> Other .....				

**Total.** Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B)) .....

**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)		
<b>Total.</b> (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)		
<b>Total.</b> (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	

**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)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	

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 XIII** Supplemental Information *(continued)*

CLIENT COPY

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

OMB No. 1545-0047

**2023**

**Open to Public  
Inspection**

Name of the organization

**MIGEN MICHIGAN LGBTQ+ ELDERS NETWOR**

Employer identification number

**\*\*-\*\*\*4425**

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990  
AFTER THE ACCOUNTANT PREPARES THE FORM 990, THE EXECUTIVE DIRECTOR REVIEWS,  
IF NO CHANGES ARE REQUIRED, THE FORM 990 IS PRESENTED TO THE BOARD FOR  
APPROVAL. ONCE APPROVED, THE EXECUTIVE DIRECTOR SIGNS THE E-FILE  
AUTHORIZATION FORM AND THE ACCOUNTANT E-FILES THE FORM 990 WITH THE  
INTERNAL REVENUE SERVICE.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY  
DIRECTORS ARE REQUIRED TO DISCLOSE ANY CONFLICTS OF INTERESTS OR POTENTIAL  
CONFLICTS OF INTEREST WITH RESPECT TO GRANTS, CONTRACTS, AND TRANSACTIONS  
SUBMITTED TO THE BOARD FOR APPROVAL. A DIRECTOR WHO HAS A CONFLICT OF  
INTEREST OR POTENTIAL CONFLICT OF INTEREST IS PROHIBITED FROM VOTING ON THE  
GRANT, CONTRACT OR TRANSACTION.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL  
THE BOARD OF DIRECTORS IS RESPONSIBLE FOR REVIEWING THE PERFORMANCE AND  
COMPENSATION OF THE EXECUTIVE DIRECTOR ANNUALLY.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION  
THE ORGANIZATION MAKES IT GOVERNING DOCUMENTS, FINANCIAL INFORMATION AND  
CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC UPON REQUEST.

## Forms 990 / 990-EZ Return Summary

For calendar year 2023, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

\*\*-\*\*\*4425

### MIGEN MICHIGAN LGBTQ+ ELDERS NETWOR

<b>Net Asset / Fund Balance at Beginning of Year</b>		<u>1,064,683</u>
<b>Revenue</b>		
Contributions	<u>1,018,193</u>	
Program service revenue	_____	
Investment income	_____	
Capital gain / loss	_____	
Fundraising / Gaming:		
Gross revenue	_____	
Direct expenses	_____	
Net income	_____	
Other income	<u>0</u>	
<b>Total revenue</b>	<u>1,018,193</u>	
<b>Expenses</b>		
Program services	<u>791,651</u>	
Management and general	<u>502,329</u>	
Fundraising	_____	
<b>Total expenses</b>	<u>1,293,980</u>	
<b>Excess / (deficit)</b>		<u>-275,787</u>
Changes		_____
<b>Net Asset / Fund Balance at End of Year</b>		<u>788,896</u>

Reconciliation of Revenue	
Total revenue per financial statements	<u>1,018,193</u>
Less:	
Unrealized gains	_____
Donated services	_____
Recoveries	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
<b>Total revenue per return</b>	<u>1,018,193</u>

Reconciliation of Expenses	
Total expenses per financial statements	<u>1,293,980</u>
Less:	
Donated services	_____
Prior year adjustments	_____
Losses	_____
Other	_____
Plus:	
Investment expenses	_____
Other	_____
<b>Total expenses per return</b>	<u>1,293,980</u>

Balance Sheet			
	Beginning	Ending	Differences
Assets	<u>1,067,385</u>	<u>791,122</u>	
Liabilities	<u>2,702</u>	<u>2,226</u>	
Net assets	<u>1,064,683</u>	<u>788,896</u>	<u>-275,787</u>

#### Miscellaneous Information

Amended return \_\_\_\_\_  
 Return / extended due date 05/15/24  
 Failure to file penalty \_\_\_\_\_

Form <b>990</b>	<b>Two Year Comparison Report</b>	<b>2022 &amp; 2023</b>
For calendar year 2023, or tax year beginning _____, ending _____		

Name

Taxpayer Identification Number

**MIGEN MICHIGAN LGBTQ+ ELDERS NETWOR****\*\* - \*\*\* 4425**

		2022	2023	Differences
<b>Revenue</b>	1. Contributions, gifts, grants .....	1. 142,880	61,738	-81,142
	2. Membership dues and assessments .....	2.		
	3. Government contributions and grants .....	3. 1,418,879	956,455	-462,424
	4. Program service revenue .....	4.		
	5. Investment income .....	5.		
	6. Proceeds from tax exempt bonds .....	6.		
	7. Net gain or (loss) from sale of assets other than inventory .....	7.		
	8. Net income or (loss) from fundraising events .....	8.		
	9. Net income or (loss) from gaming .....	9.		
	10. Net gain or (loss) on sales of inventory .....	10.		
	11. Other revenue .....	11.		
	<b>12. Total revenue.</b> Add lines 1 through 11	<b>12. 1,561,759</b>	<b>1,018,193</b>	<b>-543,566</b>
<b>Expenses</b>	13. Grants and similar amounts paid .....	13.		
	14. Benefits paid to or for members .....	14.		
	15. Compensation of officers, directors, trustees, etc. ....	15. 77,700	91,875	14,175
	16. Salaries, other compensation, and employee benefits .....	16. 157,223	462,594	305,371
	17. Professional fundraising fees .....	17.		
	18. Other professional fees .....	18. 54,747	131,504	76,757
	19. Occupancy, rent, utilities, and maintenance .....	19. 169		-169
	20. Depreciation and Depletion .....	20.		
	21. Other expenses .....	21. 432,129	608,007	175,878
	<b>22. Total expenses.</b> Add lines 13 through 21	<b>22. 721,968</b>	<b>1,293,980</b>	<b>572,012</b>
	<b>23. Excess or (Deficit).</b> Subtract line 22 from line 12	<b>23. 839,791</b>	<b>-275,787</b>	<b>-1,115,578</b>
<b>Other Information</b>	24. Total exempt revenue .....	24. 1,561,759	1,018,193	-543,566
	25. Total unrelated revenue .....	25.		
	26. Total excludable revenue .....	26.		
	27. Total assets .....	27. 1,067,385	791,122	-276,263
	28. Total liabilities .....	28. 2,702	2,226	-476
	29. Retained earnings .....	29. 1,064,683	788,896	-275,787
	30. Number of voting members of governing body .....	30. 9	10	
	31. Number of independent voting members of governing body .....	31. 9	10	
	32. Number of employees .....	32. 6	10	
33. Number of volunteers .....	33.			

Form <b>990</b>	<b>Tax Return History</b>	<b>2023</b>
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Name <b>MIGEN MICHIGAN LGBTQ+ ELDERS NETWORK</b>	Employer Identification Number <b>** - ***4425</b>
---	---

	2019	2020	2021	2022	2023	2024
Contributions, gifts, grants .....			846,491	1,561,759	1,018,193	
Membership dues .....						
Program service revenue .....						
Capital gain or loss .....						
Investment income .....						
Fundraising revenue (income/loss) .....						
Gaming revenue (income/loss) .....						
Other revenue .....			16,841			
<b>Total revenue</b> .....			863,332	1,561,759	1,018,193	
Grants and similar amounts paid .....						
Benefits paid to or for members .....						
Compensation of officers, etc. ....			17,500	77,700	91,875	
Other compensation .....			14,588	157,223	462,594	
Professional fees .....			8,100	54,747	131,504	
Occupancy costs .....				169		
Depreciation and depletion .....						
Other expenses .....			732,194	432,129	608,007	
<b>Total expenses</b> .....			772,382	721,968	1,293,980	
<b>Excess or (Deficit)</b> .....			90,950	839,791	-275,787	
<b>Total exempt revenue</b> .....			863,332	1,561,759	1,018,193	
Total unrelated revenue .....						
Total excludable revenue .....			16,841			
Total Assets .....			224,892	1,067,385	791,122	
Total Liabilities .....				2,702	2,226	
Net Fund Balances .....			224,892	1,064,683	788,896	

**OFFICER INFORMATION**

**GENERAL INFORMATION**

NAME: ANGELA GABRIDGE  
ADDRESS: 290 W. NINE MILE RD.  
CITY, STATE ZIP CODE: FERNDALE, MI 48220  
FOREIGN COUNTRY:  
FOREIGN STATE OR PROVINCE:

**HOURS PER WEEK**

ORGANIZATION:  
RELATED:

**CONTACT**

PRINCIPAL? NO  
SIGNATURE? YES  
USE ORG ADDR? YES

**OTHER INFORMATION**

POSITION OFFICER  
BOOKS IN CARE? NO  
FORMER? NO  
TITLE EXECUTIVE DIRECTOR  
OFFICER TYPE INDIVIDUAL

**COMPENSATION**

BASE: \_\_\_\_\_  
BONUS/INCENTIVE: \_\_\_\_\_  
OTHER: \_\_\_\_\_  
RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
OTHER COMP/NONTAXABLE: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

**OTHER**

EXPENSE ACCOUNT AND  
OTHER ALLOWANCES:  
EXPENSE ACCOUNT FOR  
UNRELATED BUSINESS:

**SCHEDULE J**

NONTAXABLE BENEFITS: \_\_\_\_\_  
PRIOR YEAR: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

SEVERANCE:  
NONQUALIFIED PLAN:  
EQUITY BASED:  
RECEIVED COMP FROM UNRELATED? NO

**SCHEDULE K**

TIME DEVOTED TO BUSINESS:  
COMPENSATION ATTRIBUTABLE  
TO UNRELATED BUSINESS

**FUNCTIONAL EXPENSE ALLOCATION**

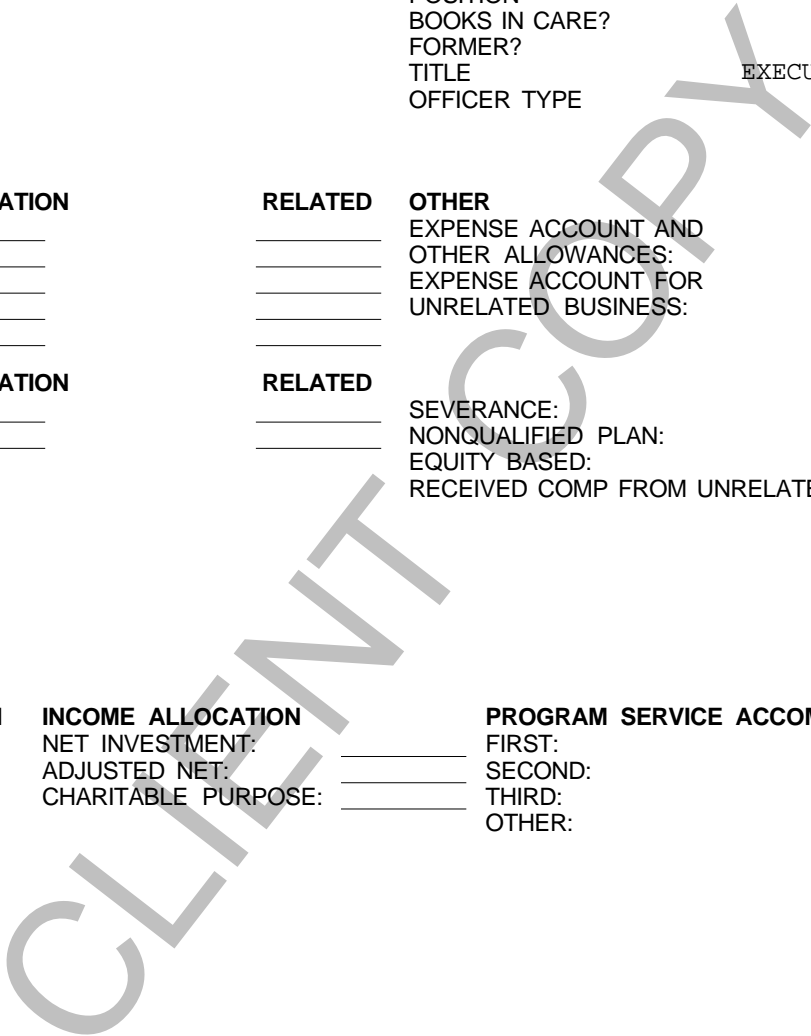
PROGRAM SERVICE: 73,500  
MANAGEMENT & GENERAL: 18,375  
FUNDRAISING: \_\_\_\_\_

**INCOME ALLOCATION**

NET INVESTMENT: \_\_\_\_\_  
ADJUSTED NET: \_\_\_\_\_  
CHARITABLE PURPOSE: \_\_\_\_\_

**PROGRAM SERVICE ACCOMPLISHMENTS**

FIRST: \_\_\_\_\_  
SECOND: \_\_\_\_\_  
THIRD: \_\_\_\_\_  
OTHER: 73,500



# OFFICER INFORMATION

### GENERAL INFORMATION

NAME: ANGELA LIPPARD

ADDRESS

CITY, STATE ZIP CODE: ,  
FOREIGN COUNTRY:  
FOREIGN STATE OR PROVINCE:

### HOURS PER WEEK

ORGANIZATION:  
RELATED:

### CONTACT

PRINCIPAL? NO  
SIGNATURE? NO  
USE ORG ADDR? YES

### OTHER INFORMATION

POSITION TRUSTEE/DIRECTOR AND OFFICER  
BOOKS IN CARE? NO  
FORMER? NO  
TITLE CHAIR  
OFFICER TYPE INDIVIDUAL

### COMPENSATION

BASE: \_\_\_\_\_  
BONUS/INCENTIVE: \_\_\_\_\_  
OTHER: \_\_\_\_\_  
RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
OTHER COMP/NONTAXABLE: \_\_\_\_\_

### ORGANIZATION

### RELATED

### OTHER

EXPENSE ACCOUNT AND  
OTHER ALLOWANCES:  
EXPENSE ACCOUNT FOR  
UNRELATED BUSINESS:

### SCHEDULE J

NONTAXABLE BENEFITS: \_\_\_\_\_  
PRIOR YEAR: \_\_\_\_\_

### ORGANIZATION

### RELATED

SEVERANCE:  
NONQUALIFIED PLAN:  
EQUITY BASED:  
RECEIVED COMP FROM UNRELATED? NO

### SCHEDULE K

TIME DEVOTED TO BUSINESS:  
COMPENSATION ATTRIBUTABLE  
TO UNRELATED BUSINESS

### FUNCTIONAL EXPENSE ALLOCATION

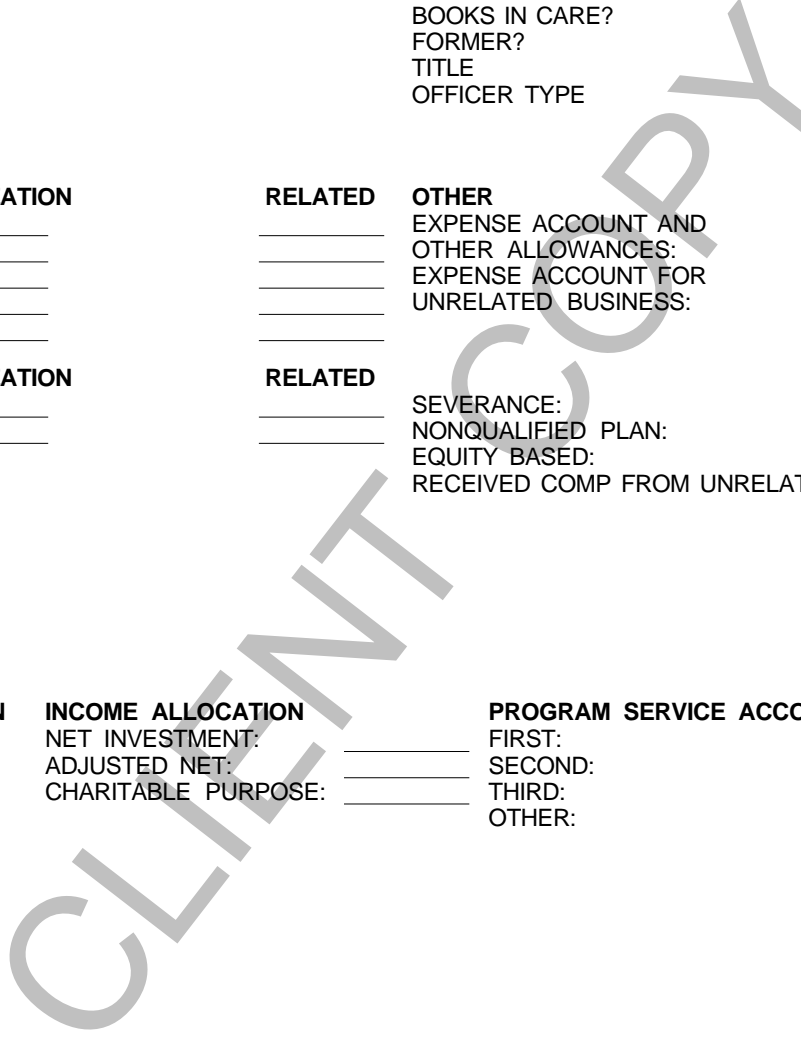
PROGRAM SERVICE: \_\_\_\_\_  
MANAGEMENT & GENERAL: \_\_\_\_\_  
FUNDRAISING: \_\_\_\_\_

### INCOME ALLOCATION

NET INVESTMENT: \_\_\_\_\_  
ADJUSTED NET: \_\_\_\_\_  
CHARITABLE PURPOSE: \_\_\_\_\_

### PROGRAM SERVICE ACCOMPLISHMENTS

FIRST: \_\_\_\_\_  
SECOND: \_\_\_\_\_  
THIRD: \_\_\_\_\_  
OTHER: \_\_\_\_\_



**GENERAL INFORMATION**

NAME: ROGER BUSHNELL

ADDRESS

CITY, STATE ZIP CODE: ,  
 FOREIGN COUNTRY:  
 FOREIGN STATE OR PROVINCE:

**HOURS PER WEEK**

ORGANIZATION:  
 RELATED:

**CONTACT**

PRINCIPAL? NO  
 SIGNATURE? NO  
 USE ORG ADDR? YES

**OTHER INFORMATION**

POSITION TRUSTEE/DIRECTOR AND OFFICER  
 BOOKS IN CARE? NO  
 FORMER? NO  
 TITLE VICE CHAIR  
 OFFICER TYPE INDIVIDUAL

**COMPENSATION**

BASE: \_\_\_\_\_  
 BONUS/INCENTIVE: \_\_\_\_\_  
 OTHER: \_\_\_\_\_  
 RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
 OTHER COMP/NONTAXABLE: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

**OTHER**

EXPENSE ACCOUNT AND  
 OTHER ALLOWANCES:  
 EXPENSE ACCOUNT FOR  
 UNRELATED BUSINESS:

**SCHEDULE J**

NONTAXABLE BENEFITS: \_\_\_\_\_  
 PRIOR YEAR: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

SEVERANCE:  
 NONQUALIFIED PLAN:  
 EQUITY BASED:  
 RECEIVED COMP FROM UNRELATED? NO

**SCHEDULE K**

TIME DEVOTED TO BUSINESS:  
 COMPENSATION ATTRIBUTABLE  
 TO UNRELATED BUSINESS

**FUNCTIONAL EXPENSE ALLOCATION**

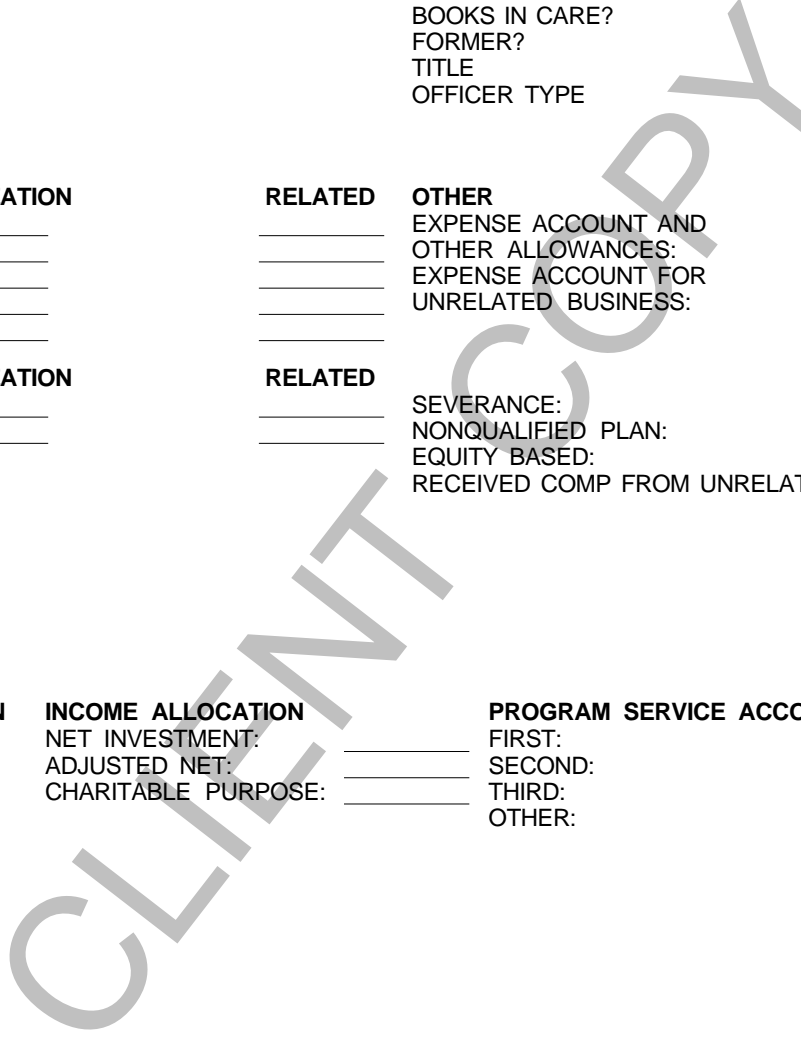
PROGRAM SERVICE: \_\_\_\_\_  
 MANAGEMENT & GENERAL: \_\_\_\_\_  
 FUNDRAISING: \_\_\_\_\_

**INCOME ALLOCATION**

NET INVESTMENT: \_\_\_\_\_  
 ADJUSTED NET: \_\_\_\_\_  
 CHARITABLE PURPOSE: \_\_\_\_\_

**PROGRAM SERVICE ACCOMPLISHMENTS**

FIRST: \_\_\_\_\_  
 SECOND: \_\_\_\_\_  
 THIRD: \_\_\_\_\_  
 OTHER: \_\_\_\_\_



# OFFICER INFORMATION

### GENERAL INFORMATION

NAME: SOUMYA RAGARANJAN

ADDRESS

CITY, STATE ZIP CODE: ,  
FOREIGN COUNTRY:  
FOREIGN STATE OR PROVINCE:

### HOURS PER WEEK

ORGANIZATION:  
RELATED:

### CONTACT

PRINCIPAL? NO  
SIGNATURE? NO  
USE ORG ADDR? YES

### OTHER INFORMATION

POSITION TRUSTEE/DIRECTOR  
BOOKS IN CARE? NO  
FORMER? NO  
TITLE MEMBER  
OFFICER TYPE INDIVIDUAL

### COMPENSATION

BASE: \_\_\_\_\_  
BONUS/INCENTIVE: \_\_\_\_\_  
OTHER: \_\_\_\_\_  
RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
OTHER COMP/NONTAXABLE: \_\_\_\_\_

### ORGANIZATION

### RELATED

### OTHER

EXPENSE ACCOUNT AND  
OTHER ALLOWANCES:  
EXPENSE ACCOUNT FOR  
UNRELATED BUSINESS:

### SCHEDULE J

NONTAXABLE BENEFITS: \_\_\_\_\_  
PRIOR YEAR: \_\_\_\_\_

### ORGANIZATION

### RELATED

SEVERANCE:  
NONQUALIFIED PLAN:  
EQUITY BASED:  
RECEIVED COMP FROM UNRELATED? NO

### SCHEDULE K

TIME DEVOTED TO BUSINESS:  
COMPENSATION ATTRIBUTABLE  
TO UNRELATED BUSINESS

### FUNCTIONAL EXPENSE ALLOCATION

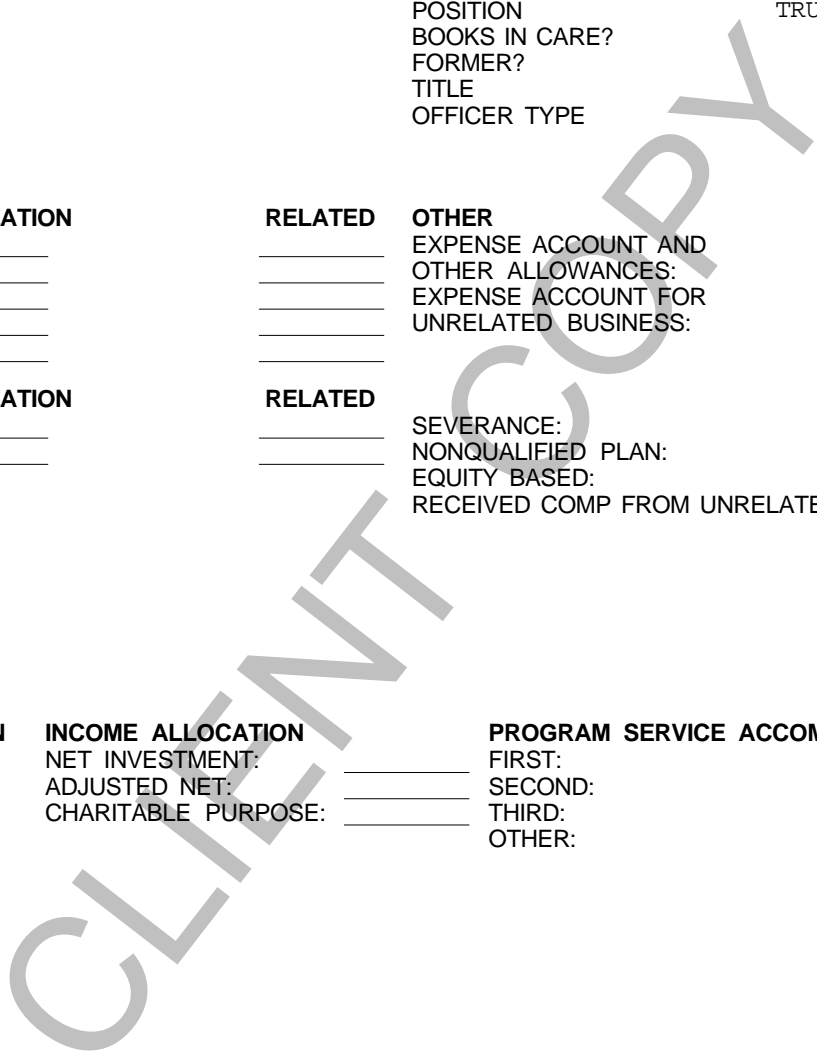
PROGRAM SERVICE: \_\_\_\_\_  
MANAGEMENT & GENERAL: \_\_\_\_\_  
FUNDRAISING: \_\_\_\_\_

### INCOME ALLOCATION

NET INVESTMENT: \_\_\_\_\_  
ADJUSTED NET: \_\_\_\_\_  
CHARITABLE PURPOSE: \_\_\_\_\_

### PROGRAM SERVICE ACCOMPLISHMENTS

FIRST: \_\_\_\_\_  
SECOND: \_\_\_\_\_  
THIRD: \_\_\_\_\_  
OTHER: \_\_\_\_\_



**GENERAL INFORMATION**

NAME: MICHELLE FOX-PHILLIPS

ADDRESS

CITY, STATE ZIP CODE: ,  
 FOREIGN COUNTRY:  
 FOREIGN STATE OR PROVINCE:

**HOURS PER WEEK**

ORGANIZATION:  
 RELATED:

**CONTACT**

PRINCIPAL? NO  
 SIGNATURE? NO  
 USE ORG ADDR? YES

**OTHER INFORMATION**

POSITION TRUSTEE/DIRECTOR  
 BOOKS IN CARE? NO  
 FORMER? NO  
 TITLE MEMBER  
 OFFICER TYPE INDIVIDUAL

**COMPENSATION**

BASE: \_\_\_\_\_  
 BONUS/INCENTIVE: \_\_\_\_\_  
 OTHER: \_\_\_\_\_  
 RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
 OTHER COMP/NONTAXABLE: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

**OTHER**

EXPENSE ACCOUNT AND  
 OTHER ALLOWANCES:  
 EXPENSE ACCOUNT FOR  
 UNRELATED BUSINESS:

**SCHEDULE J**

NONTAXABLE BENEFITS: \_\_\_\_\_  
 PRIOR YEAR: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

SEVERANCE:  
 NONQUALIFIED PLAN:  
 EQUITY BASED:  
 RECEIVED COMP FROM UNRELATED? NO

**SCHEDULE K**

TIME DEVOTED TO BUSINESS:  
 COMPENSATION ATTRIBUTABLE  
 TO UNRELATED BUSINESS

**FUNCTIONAL EXPENSE ALLOCATION**

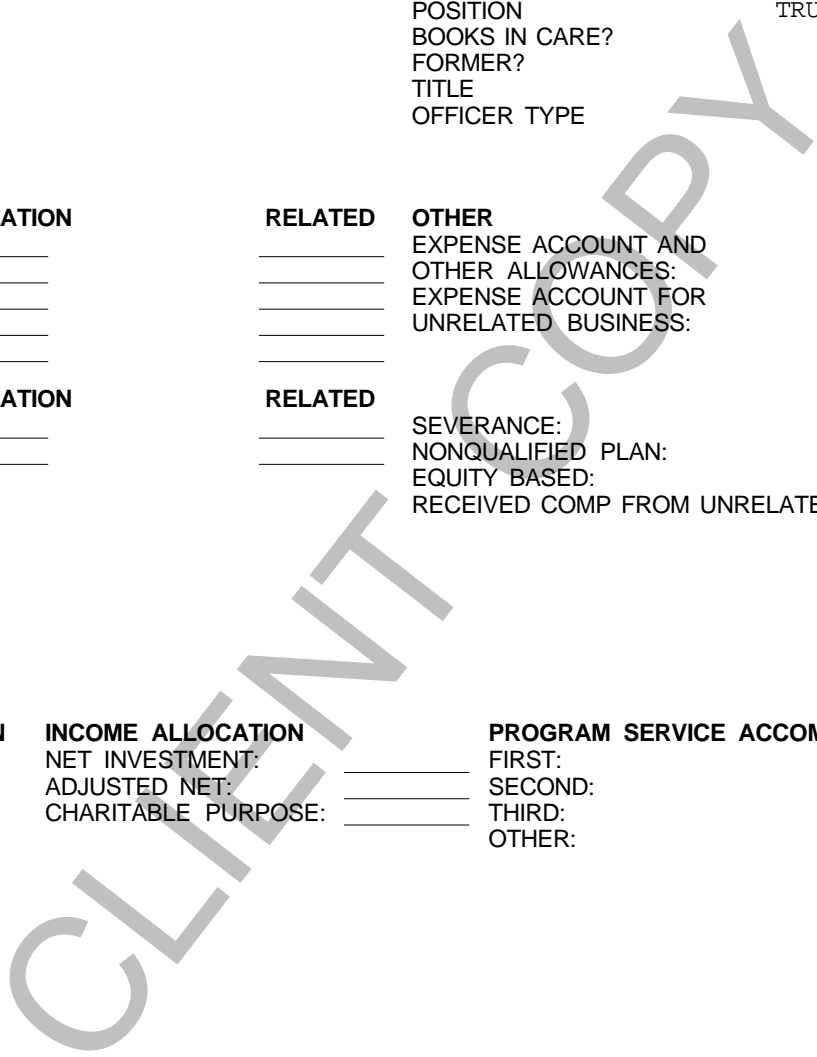
PROGRAM SERVICE: \_\_\_\_\_  
 MANAGEMENT & GENERAL: \_\_\_\_\_  
 FUNDRAISING: \_\_\_\_\_

**INCOME ALLOCATION**

NET INVESTMENT: \_\_\_\_\_  
 ADJUSTED NET: \_\_\_\_\_  
 CHARITABLE PURPOSE: \_\_\_\_\_

**PROGRAM SERVICE ACCOMPLISHMENTS**

FIRST: \_\_\_\_\_  
 SECOND: \_\_\_\_\_  
 THIRD: \_\_\_\_\_  
 OTHER: \_\_\_\_\_



**GENERAL INFORMATION**

NAME: TOM WILCZAK

ADDRESS

CITY, STATE ZIP CODE: ,  
FOREIGN COUNTRY:  
FOREIGN STATE OR PROVINCE:

**HOURS PER WEEK**

ORGANIZATION:  
RELATED:

**CONTACT**

PRINCIPAL? NO  
SIGNATURE? NO  
USE ORG ADDR? YES

**OTHER INFORMATION**

POSITION TRUSTEE/DIRECTOR  
BOOKS IN CARE? NO  
FORMER? NO  
TITLE MEMBER  
OFFICER TYPE INDIVIDUAL

**COMPENSATION**

BASE: \_\_\_\_\_  
BONUS/INCENTIVE: \_\_\_\_\_  
OTHER: \_\_\_\_\_  
RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
OTHER COMP/NONTAXABLE: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

**OTHER**

EXPENSE ACCOUNT AND  
OTHER ALLOWANCES:  
EXPENSE ACCOUNT FOR  
UNRELATED BUSINESS:

**SCHEDULE J**

NONTAXABLE BENEFITS: \_\_\_\_\_  
PRIOR YEAR: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

SEVERANCE:  
NONQUALIFIED PLAN:  
EQUITY BASED:  
RECEIVED COMP FROM UNRELATED? NO

**SCHEDULE K**

TIME DEVOTED TO BUSINESS:  
COMPENSATION ATTRIBUTABLE  
TO UNRELATED BUSINESS

**FUNCTIONAL EXPENSE ALLOCATION**

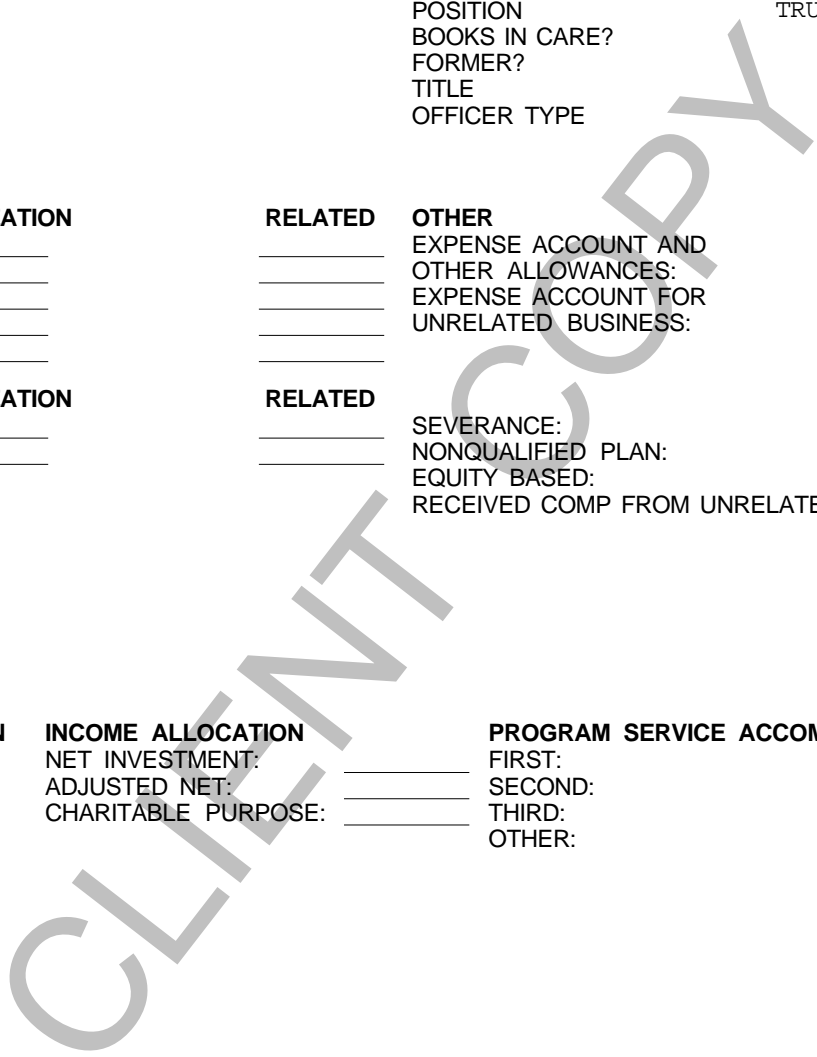
PROGRAM SERVICE: \_\_\_\_\_  
MANAGEMENT & GENERAL: \_\_\_\_\_  
FUNDRAISING: \_\_\_\_\_

**INCOME ALLOCATION**

NET INVESTMENT: \_\_\_\_\_  
ADJUSTED NET: \_\_\_\_\_  
CHARITABLE PURPOSE: \_\_\_\_\_

**PROGRAM SERVICE ACCOMPLISHMENTS**

FIRST: \_\_\_\_\_  
SECOND: \_\_\_\_\_  
THIRD: \_\_\_\_\_  
OTHER: \_\_\_\_\_



**GENERAL INFORMATION**

NAME: DR. RICHARD GINNETTI

ADDRESS

CITY, STATE ZIP CODE: ,  
 FOREIGN COUNTRY:  
 FOREIGN STATE OR PROVINCE:

**HOURS PER WEEK**

ORGANIZATION:  
 RELATED:

**CONTACT**

PRINCIPAL? YES  
 SIGNATURE? NO  
 USE ORG ADDR? YES

**OTHER INFORMATION**

POSITION TRUSTEE/DIRECTOR AND OFFICER  
 BOOKS IN CARE? NO  
 FORMER? NO  
 TITLE TREASURER  
 OFFICER TYPE INDIVIDUAL

**COMPENSATION**

BASE: \_\_\_\_\_  
 BONUS/INCENTIVE: \_\_\_\_\_  
 OTHER: \_\_\_\_\_  
 RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
 OTHER COMP/NONTAXABLE: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

**OTHER**

EXPENSE ACCOUNT AND  
 OTHER ALLOWANCES:  
 EXPENSE ACCOUNT FOR  
 UNRELATED BUSINESS:

**SCHEDULE J**

NONTAXABLE BENEFITS: \_\_\_\_\_  
 PRIOR YEAR: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

SEVERANCE:  
 NONQUALIFIED PLAN:  
 EQUITY BASED:  
 RECEIVED COMP FROM UNRELATED? NO

**SCHEDULE K**

TIME DEVOTED TO BUSINESS:  
 COMPENSATION ATTRIBUTABLE  
 TO UNRELATED BUSINESS

**FUNCTIONAL EXPENSE ALLOCATION**

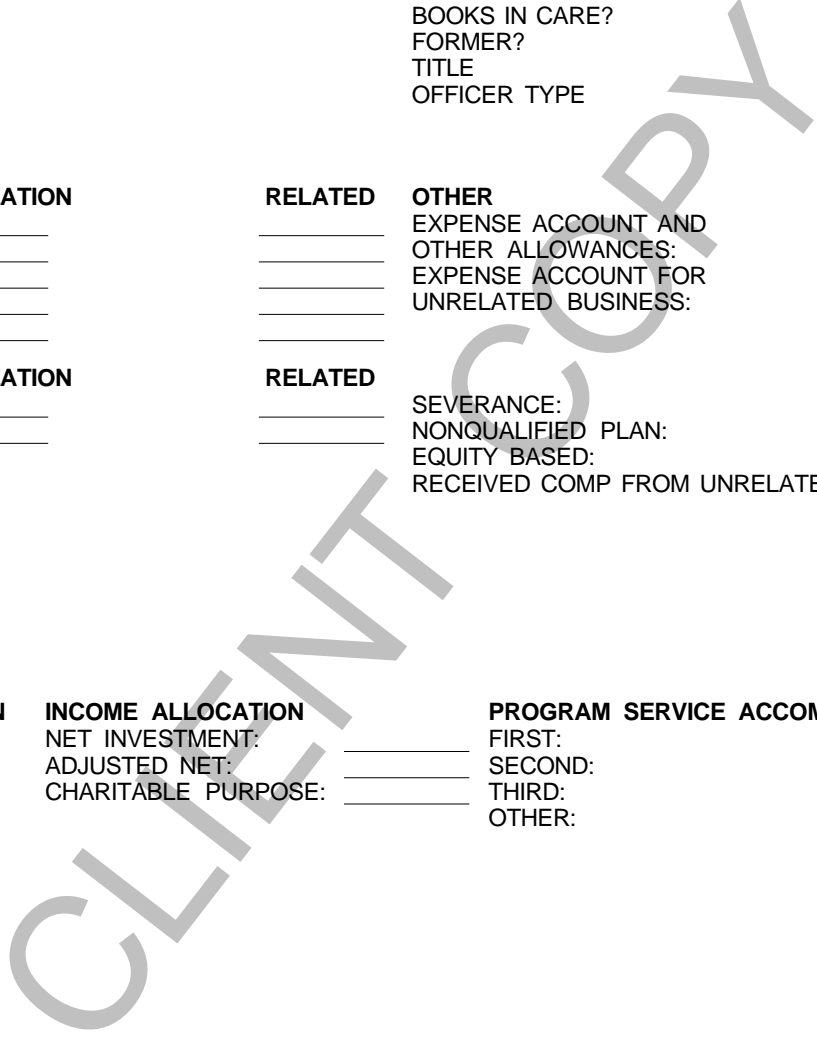
PROGRAM SERVICE: \_\_\_\_\_  
 MANAGEMENT & GENERAL: \_\_\_\_\_  
 FUNDRAISING: \_\_\_\_\_

**INCOME ALLOCATION**

NET INVESTMENT: \_\_\_\_\_  
 ADJUSTED NET: \_\_\_\_\_  
 CHARITABLE PURPOSE: \_\_\_\_\_

**PROGRAM SERVICE ACCOMPLISHMENTS**

FIRST: \_\_\_\_\_  
 SECOND: \_\_\_\_\_  
 THIRD: \_\_\_\_\_  
 OTHER: \_\_\_\_\_



**OFFICER INFORMATION**

FYE: 12/31/2023

**GENERAL INFORMATION**

NAME: COURTNEY MUCKLIN

ADDRESS

CITY, STATE ZIP CODE: ,  
FOREIGN COUNTRY:  
FOREIGN STATE OR PROVINCE:

**HOURS PER WEEK**

ORGANIZATION:  
RELATED:

**CONTACT**

PRINCIPAL? NO  
SIGNATURE? NO  
USE ORG ADDR? YES

**OTHER INFORMATION**

POSITION TRUSTEE/DIRECTOR AND OFFICER  
BOOKS IN CARE? NO  
FORMER? NO  
TITLE SECRETARY  
OFFICER TYPE INDIVIDUAL

**COMPENSATION**

BASE: \_\_\_\_\_  
BONUS/INCENTIVE: \_\_\_\_\_  
OTHER: \_\_\_\_\_  
RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
OTHER COMP/NONTAXABLE: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

**OTHER**

EXPENSE ACCOUNT AND  
OTHER ALLOWANCES:  
EXPENSE ACCOUNT FOR  
UNRELATED BUSINESS:

**SCHEDULE J**

NONTAXABLE BENEFITS: \_\_\_\_\_  
PRIOR YEAR: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

SEVERANCE:  
NONQUALIFIED PLAN:  
EQUITY BASED:  
RECEIVED COMP FROM UNRELATED? NO

**SCHEDULE K**

TIME DEVOTED TO BUSINESS:  
COMPENSATION ATTRIBUTABLE  
TO UNRELATED BUSINESS

**FUNCTIONAL EXPENSE ALLOCATION**

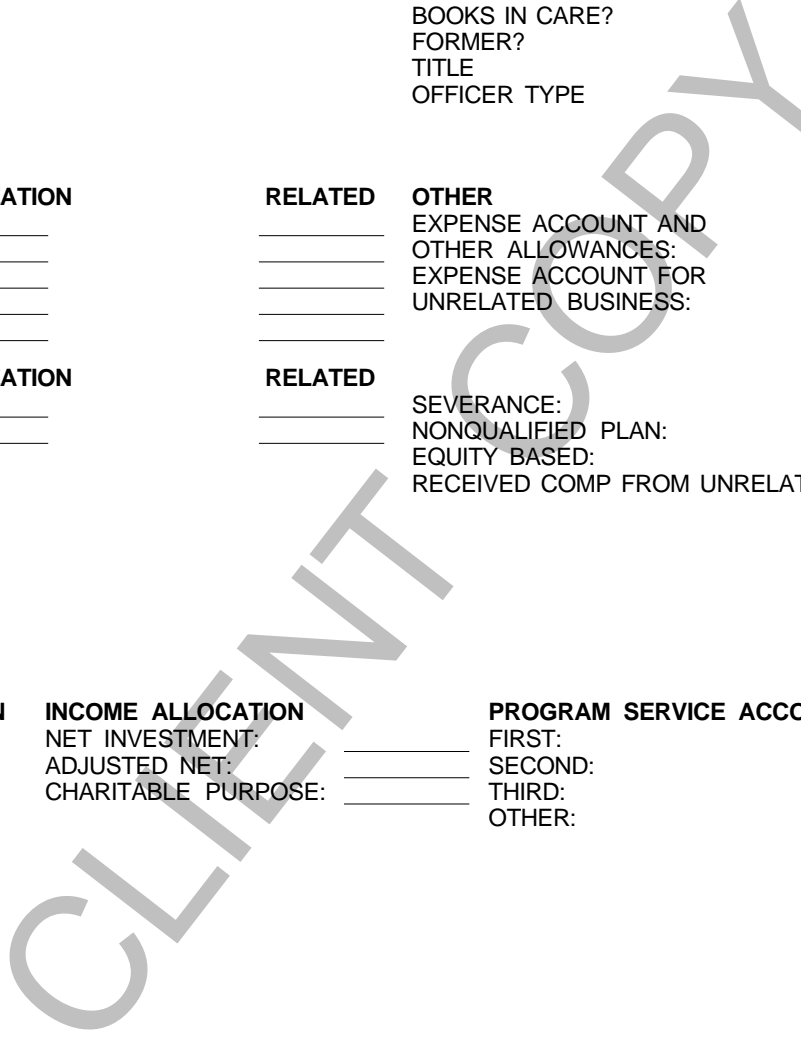
PROGRAM SERVICE: \_\_\_\_\_  
MANAGEMENT & GENERAL: \_\_\_\_\_  
FUNDRAISING: \_\_\_\_\_

**INCOME ALLOCATION**

NET INVESTMENT: \_\_\_\_\_  
ADJUSTED NET: \_\_\_\_\_  
CHARITABLE PURPOSE: \_\_\_\_\_

**PROGRAM SERVICE ACCOMPLISHMENTS**

FIRST: \_\_\_\_\_  
SECOND: \_\_\_\_\_  
THIRD: \_\_\_\_\_  
OTHER: \_\_\_\_\_



**GENERAL INFORMATION**

NAME: ROYALE THEUS

ADDRESS

CITY, STATE ZIP CODE: ,  
 FOREIGN COUNTRY:  
 FOREIGN STATE OR PROVINCE:

**HOURS PER WEEK**

ORGANIZATION:  
 RELATED:

**CONTACT**

PRINCIPAL? NO  
 SIGNATURE? NO  
 USE ORG ADDR? YES

**OTHER INFORMATION**

POSITION TRUSTEE/DIRECTOR  
 BOOKS IN CARE? NO  
 FORMER? NO  
 TITLE MEMBER  
 OFFICER TYPE INDIVIDUAL

**COMPENSATION**

BASE: \_\_\_\_\_  
 BONUS/INCENTIVE: \_\_\_\_\_  
 OTHER: \_\_\_\_\_  
 RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
 OTHER COMP/NONTAXABLE: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

**OTHER**

EXPENSE ACCOUNT AND  
 OTHER ALLOWANCES:  
 EXPENSE ACCOUNT FOR  
 UNRELATED BUSINESS:

**SCHEDULE J**

NONTAXABLE BENEFITS: \_\_\_\_\_  
 PRIOR YEAR: \_\_\_\_\_

**ORGANIZATION**

**RELATED**

SEVERANCE:  
 NONQUALIFIED PLAN:  
 EQUITY BASED:  
 RECEIVED COMP FROM UNRELATED? NO

**SCHEDULE K**

TIME DEVOTED TO BUSINESS:  
 COMPENSATION ATTRIBUTABLE  
 TO UNRELATED BUSINESS

**FUNCTIONAL EXPENSE ALLOCATION**

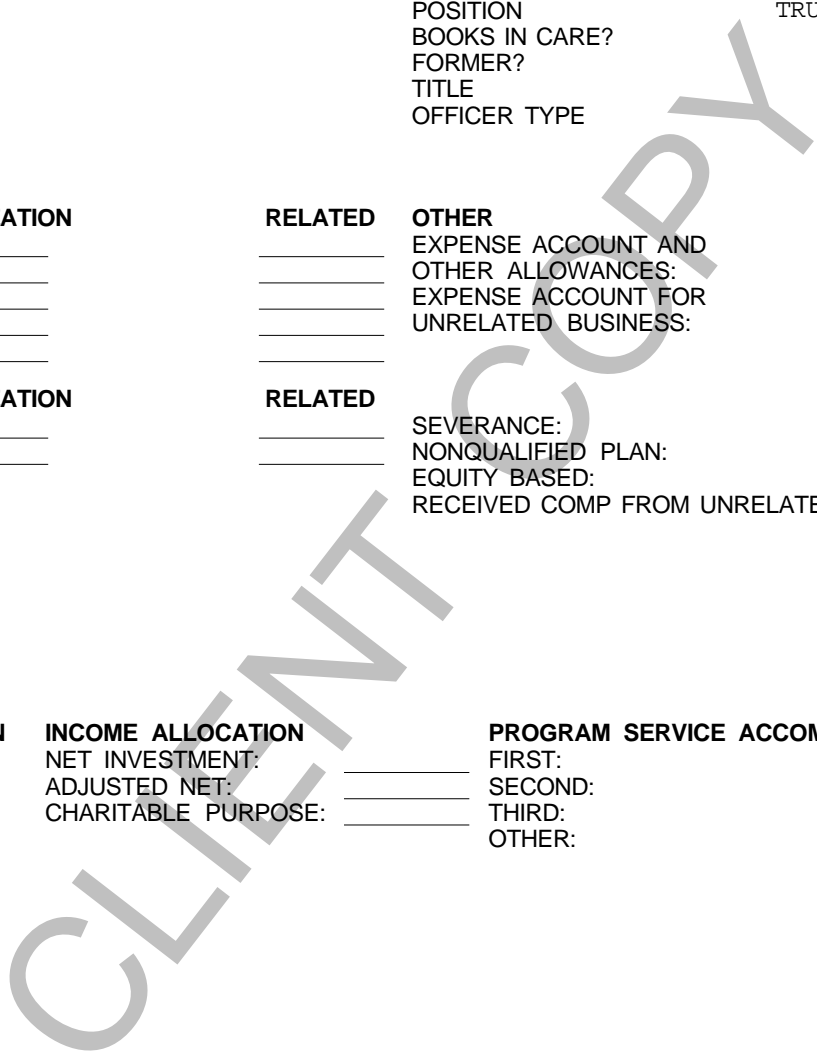
PROGRAM SERVICE: \_\_\_\_\_  
 MANAGEMENT & GENERAL: \_\_\_\_\_  
 FUNDRAISING: \_\_\_\_\_

**INCOME ALLOCATION**

NET INVESTMENT: \_\_\_\_\_  
 ADJUSTED NET: \_\_\_\_\_  
 CHARITABLE PURPOSE: \_\_\_\_\_

**PROGRAM SERVICE ACCOMPLISHMENTS**

FIRST: \_\_\_\_\_  
 SECOND: \_\_\_\_\_  
 THIRD: \_\_\_\_\_  
 OTHER: \_\_\_\_\_



# OFFICER INFORMATION

### GENERAL INFORMATION

NAME: DR. MARTI WALSH

ADDRESS

CITY, STATE ZIP CODE: ,  
FOREIGN COUNTRY:  
FOREIGN STATE OR PROVINCE:

### HOURS PER WEEK

ORGANIZATION:  
RELATED:

### CONTACT

PRINCIPAL? NO  
SIGNATURE? NO  
USE ORG ADDR? YES

### OTHER INFORMATION

POSITION TRUSTEE/DIRECTOR  
BOOKS IN CARE? NO  
FORMER? NO  
TITLE MEMBER  
OFFICER TYPE INDIVIDUAL

### COMPENSATION

BASE: \_\_\_\_\_  
BONUS/INCENTIVE: \_\_\_\_\_  
OTHER: \_\_\_\_\_  
RETIREMENT/DEFERRED BENEFITS: \_\_\_\_\_  
OTHER COMP/NONTAXABLE: \_\_\_\_\_

### ORGANIZATION

### RELATED

### OTHER

EXPENSE ACCOUNT AND  
OTHER ALLOWANCES:  
EXPENSE ACCOUNT FOR  
UNRELATED BUSINESS:

### SCHEDULE J

NONTAXABLE BENEFITS: \_\_\_\_\_  
PRIOR YEAR: \_\_\_\_\_

### ORGANIZATION

### RELATED

SEVERANCE:  
NONQUALIFIED PLAN:  
EQUITY BASED:  
RECEIVED COMP FROM UNRELATED? NO

### SCHEDULE K

TIME DEVOTED TO BUSINESS:  
COMPENSATION ATTRIBUTABLE  
TO UNRELATED BUSINESS

### FUNCTIONAL EXPENSE ALLOCATION

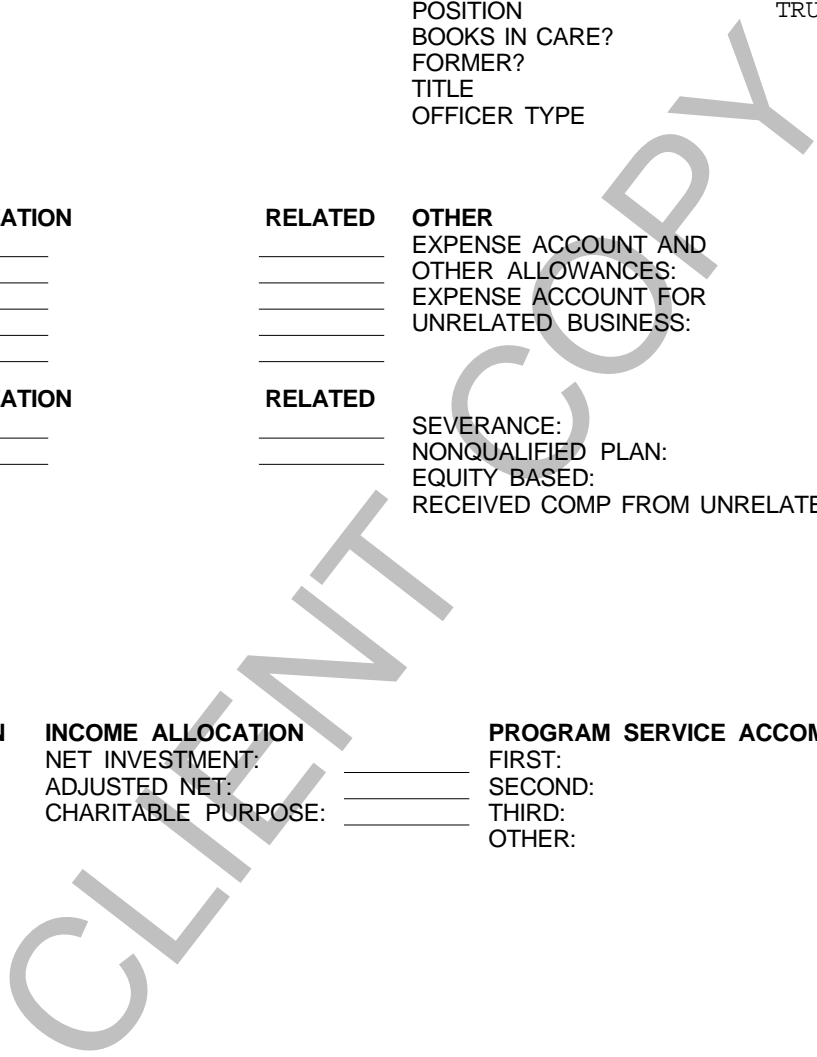
PROGRAM SERVICE: \_\_\_\_\_  
MANAGEMENT & GENERAL: \_\_\_\_\_  
FUNDRAISING: \_\_\_\_\_

### INCOME ALLOCATION

NET INVESTMENT: \_\_\_\_\_  
ADJUSTED NET: \_\_\_\_\_  
CHARITABLE PURPOSE: \_\_\_\_\_

### PROGRAM SERVICE ACCOMPLISHMENTS

FIRST: \_\_\_\_\_  
SECOND: \_\_\_\_\_  
THIRD: \_\_\_\_\_  
OTHER: \_\_\_\_\_



## Federal Statements

FYE: 12/31/2023

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

Description	Total Expenses	Program Service	Management & General	Fund Raising
PROGRAM:PARTNER SUBGRANTS	\$ 23,023	\$ 20,490	\$ 2,533	\$
PROGRAM:PROGRAM EXPENSES	17,545	17,545		
ADMINISTRATIVE:DUES AND P	11,741	9,393	2,348	
IN-KIND EXPENSE	10,752	10,752		
ADMINISTRATIVE:COMMUNICAT	7,765		7,765	
ADMINISTRATIVE:OFFICE SUP	6,534		6,534	
ADMINISTRATIVE:PAYROLL PR	4,936		4,936	
PROGRAM:TRAINING AND EDUC	1,956	1,741	215	
ADMINISTRATIVE:UTILITIES	1,642		1,642	
ADMINISTRATIVE:BANK CHARG	630	630		
PROGRAM: TAXES & LICENSES	30	30		
<b>TOTAL</b>	<b>\$ 86,554</b>	<b>\$ 60,581</b>	<b>\$ 25,973</b>	<b>\$ 0</b>

## Federal Statements

### Schedule A, Part III, Line 1(e)

Description	Amount
CONTRIBUTIONS: GRANTS: UNRESTRICTED	\$ 956,455
IN-KIND INCOME	10,752
DONATIONS	
MISCELLANEOUS	
SERVICES	
CONTRIBUTIONS: INDIVIDUAL GIVING	46,986
CONTRIBUTIONS: PROGRAM REVENUE: INSTRU	<u>4,000</u>
TOTAL	<u>\$ 1,018,193</u>

### Schedule A, Part III, Line 3(e)

Description	Amount
OTHER INCOME	\$ _____
TOTAL	<u>\$ _____ 0</u>

CLIENT COPY

# **Bultynck & Co., P.L.L.C.**

**CERTIFIED PUBLIC ACCOUNTANTS**

**15985 Canal Rd., Clinton Twp., MI 48038  
Ph. 586-286-7300 www.bultynck.com**

## **2023 Engagement Letter**

MIGEN Michigan LGBTQ+ Elders Networ  
290 W Nine Mile Road  
Ferndale, MI 48220

Dear :

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2023 Form 990 return of organization exempt from income tax. This engagement pertains only to the 2023 tax year, and our responsibilities do not include preparation of any other tax return years that may be due to any taxing authority. We are responsible for preparing only the return referenced above. If you have taxable activity in a state or local municipality other than that referenced, you are responsible for providing our firm with all the information necessary to prepare any additional applicable state and local income tax returns as well as informing us of the applicable states and local municipalities. If you have income tax filing requirements in a given state or local municipality but do not file that return, there could be possible adverse ramifications such as an unlimited statute of limitations, penalties, etc.

Our engagement will be complete upon delivery of the completed returns to you. Therefore, you will be solely responsible to file the returns with the appropriate taxing authorities unless you have signed and returned the appropriate e-file authorization forms prior to the due date.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. You acknowledge that any such understated tax, and any imposed interest and penalty thereon, are your responsibility, and that we have no responsibility in that regard. If you would like information on the amount or the circumstances of these interest and penalties, please contact us. Your returns may be selected for review by the taxing authorities or you may receive a notice requesting a response to certain issues on your tax return. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination or inquiry, we will be available upon request to represent you or respond to such inquiry. At that time, we will provide you a subsequent engagement letter to clarify the nature and extent of services we will provide regarding the tax examination or inquiry response and will render additional invoices for these services and expenses incurred.

We will prepare the returns from information which you will furnish to us. It is your responsibility to provide all the information required for the preparation of complete and accurate returns. To the extent we render any services, it will be limited to those tasks we deem necessary for the preparation of the returns only. Any accounting and/or bookkeeping services will be considered "out of scope" of this engagement letter. Prior to the commencement of "out of scope" services, we will discuss with you the nature and extent of the work and provide you with a subsequent engagement letter that clarifies these services.

The timeliness of your cooperation is essential to our ability to complete this engagement. Specifically, we must receive sufficient information from which to prepare your returns within a reasonable period of time prior to the applicable filing deadline. Accordingly, if we do not receive this information from you, as noted above, by four weeks prior to the due date, it may be necessary for us to pursue extensions of the due date of your returns, and we reserve the right to suspend our services or withdraw from this engagement. Various penalties and interest are imposed when taxpayers fail to pay the full amount of taxes owed by the filing due date. Furthermore, additional penalties and interest are imposed when taxpayers fail to remit the proper amount of subsequent year tax estimates. Based on information you have provided to us, we can assist you in determining the correct amount of taxes owed for the current year and subsequent year tax estimates. You acknowledge that any such penalties and interest that arise due to the underestimation of current year taxes owed or subsequent year tax estimates remitted are your responsibility, and that we have no responsibility in that regard. If you would like information on the amounts or the circumstances of these penalties and interest, please contact us.

We will not audit or otherwise verify the data you submit unless agreed to in a separate audit engagement letter. Accordingly, our tax engagement cannot be relied upon to disclose errors, fraud, or other illegal acts

that may exist. However, it may be necessary to ask you for clarification of some of the information you provide, and we will inform you of any material errors, fraud or other illegal acts that come to our attention.

You are responsible for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, and for retaining supporting documentation for those transactions, all of which will, among other things, help assure the preparation of proper returns. Furthermore, you are responsible to review all of the information presented on your tax return for correctness.

We may encounter instances where the tax law is unclear, or where there may be conflicts between the taxing authorities' interpretations of the law and other supportable positions. In those instances, we will outline in a written communication each of the reasonable alternative courses of action, including the risks and consequences of each such alternative. In the end, we will adopt, on your behalf the alternative which you select after having considered the information provided by us. Pursuant to new standards prescribed in Internal Revenue Service Circular 230 and Internal Revenue Code Section 6694, we are forbidden from signing a tax return unless we have a reasonable belief that a tax position taken on the return will have a more likely than not probability of being sustained on its merits unless we disclose this tax position on a separate attachment to the tax return. However, under no circumstances may we sign a tax return with a tax position that has no reasonable basis.

Our fees for this engagement are not contingent on the results of our service. Rather, our fees for this engagement will be based on a number of factors including, but not limited to, the time spent as well as the complexity of the services we will perform. In addition, you agree to reimburse us for any out of pocket costs incurred in connection with the performance of our services.

Our Invoices are due and payable upon receipt, prior to filing of the return(s). Invoices unpaid 90 days past the completion date may be deemed delinquent, and are subject to a service charge of 1.5% per month. We reserve the right to suspend our services or to withdraw from this engagement in the event that any of our invoices are deemed delinquent. In the event that any collection action is required to collect unpaid balances due, you agree to reimburse us for the costs of collection including attorneys' fees.

If we elect to terminate our services, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed your return. You will be obligated, through the date of termination, to compensate us for all outstanding invoices as well as our final invoice, and to reimburse us for our entire out of pocket costs. For these purposes, any nonpayment, inability to sign the tax return, or non-response by you of information requested (among other things) will constitute a basis for our election to terminate our services.

You should retain all the documents, canceled checks and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

It is our policy to retain engagement documentation for a period of seven years (five years for former clients), after which time we will commence the process of destroying the contents of our engagement files. To the extent we accumulate any of your original records during the engagement, those documents will be returned to you promptly upon completion of the engagement.

In the event we are required to respond to a subpoena, court order or other legal process for the production of documents and/or testimony relative to information we obtained and/or prepared during the course of this engagement, you agree to compensate us, as set forth above, for the time we expend in connection with such response, and to reimburse us for all of our out of pocket costs incurred in that regard.

In the event that we become obligated to pay any judgment or similar award, you agree to pay any amount in settlement, and any costs incurred as a result of any inaccurate or incomplete information that you provided to us during the course of this engagement. You agree to indemnify us, defend us, and hold us harmless against such obligations, agreements, and/or costs.

You agree that any dispute that may arise regarding the meaning, performance or enforcement of this engagement will, prior to resorting to litigation, be submitted to mediation, and that you will engage in the mediation process in good faith once a written request to mediate has been given by either party to the engagement. Any mediation initiated as a result of this engagement shall be administered by a law firm specializing in the mediation process, not associated with either party, and selected by us, according to its mediation rules. Any ensuing litigation shall be conducted within the County of Macomb, Michigan, according to Michigan law. The results of any such mediation shall be binding only upon agreement of each party to be bound. The costs of any mediation proceeding shall be shared equally by the participating parties.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional

invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the fee charged by us, and paid by you, for the services set forth in this engagement letter.

This engagement letter is contractual in nature, and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this letter, signed by all of the parties.

If, after full consideration and consultation with counsel if so desired, you agree to authorize us to prepare your return of organization exempt from income tax pursuant to the terms set forth above, please execute this letter on the line below designated for your signature, and return the this executed letter to this office along with any supporting documentation requested therein. You should keep a copy of this fully executed letter for your records. If this firm does not receive from you this letter, in fully executed form, but receives from you supporting documentation requested therein, then such receipt by this office shall be deemed to evidence your acceptance of all of the terms set forth above and we will commence with the tax return preparation process. **HOWEVER, UNDER NO CIRCUMSTANCES, SHALL WE SIGN A COMPLETED TAX RETURN OR PREPARE AN EXTENSION UNTIL WE RECEIVE FROM YOU THE SIGNED ENGAGEMENT LETTER.** If this office receives from you no response to this letter, then this office will not proceed to provide you with any professional services, and will not prepare your income tax returns.

Thank you for your attention in this matter, and please contact us with any questions that you may have.

Sincerely,



David L Bultynck, CPA  
Bultynck & Co., P.L.L.C.

**ACCEPTED AND AGREED:**

\_\_\_\_\_  
Signature - Trustee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature - Trustee

\_\_\_\_\_  
Date