

Form **990**

Department of the Treasury  
Internal Revenue Service

**Return of Organization Exempt From Income Tax**

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

▶ Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047

**2018**

**Open to Public Inspection**

**A** For the 2018 calendar year, or tax year beginning **10/01/18**, and ending **09/30/19**

<p><b>B</b> Check if applicable:</p> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<p><b>C</b> Name of organization <b>HILLSDALE COUNTY SENIOR SERVICES CENTER, INC</b></p> <p>Doing business as</p> <p>Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>320 W BACON ST</b></p> <p>City or town, state or province, country, and ZIP or foreign postal code <b>HILLSDALE MI 49242</b></p> <p><b>F</b> Name and address of principal officer: <b>TERESA VEAR</b> <b>320 W BACON ST</b> <b>HILLSDALE MI 49242</b></p>	<p><b>D</b> Employer identification number <b>38-2476724</b></p> <p><b>E</b> Telephone number <b>517-437-2422</b></p> <p><b>G</b> Gross receipts \$ <b>2,441,328</b></p> <p>H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                  H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No                  If "No," attach a list. (see instructions)</p>
<p><b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</p>		
<p><b>J</b> Website: ▶ <b>WWW.HILLSDALESENIORCENTER.ORG</b></p>		
<p><b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶</p>		<p><b>L</b> Year of formation: <b>1983</b> <b>M</b> State of legal domicile: <b>MI</b></p>

Part I Summary			
	1 Briefly describe the organization's mission or most significant activities: <b>SEE SCHEDULE O</b>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	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 2018 (Part V, line 2a)	5	107
	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, line 38	7b	0
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,518,056	2,103,730
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	387,120	303,005
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,122	606
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	54,790	31,429
		2,961,088	2,438,770
Expenses	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)	1,524,727	1,384,036
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶	2,363	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	789,139	797,370
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,313,866	2,181,406	
19 Revenue less expenses. Subtract line 18 from line 12	647,222	257,364	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	4,364,014	4,345,290
	22 Net assets or fund balances. Subtract line 21 from line 20	2,103,176	1,827,088
		2,260,838	2,518,202

**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.

<b>Sign Here</b>	Signature of officer <b>TERESA VEAR</b>	Date			
	Type or print name and title <b>EXECUTIVE DIRECTOR</b>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>STEPHEN W. BISHAR, CPA</b>	Preparer's signature	Date <b>02/13/20</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00234036</b>
	Firm's name <b>CONDON, HECHT, BISHAR, WADE &amp; CO., P.C.</b>	Firm's EIN <b>38-2300227</b>	Firm's address <b>184 W. CARLETON ROAD HILLSDALE, MI 49242</b>	Phone no. <b>517-439-9331</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

**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>	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	679,635				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,424,095				
	g Noncash contributions included in lines 1a-1f: \$						
	<b>h Total. Add lines 1a-1f</b>		<b>2,103,730</b>				
<b>Program Service Revenue</b>	2a PROGRAM INCOME	Busn. Code	624100	303,005	303,005		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	<b>g Total. Add lines 2a-2f</b>		<b>303,005</b>				
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		606	606			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
		b Less: rental exps.					
		c Rental inc. or (loss)					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
		b Less: cost or other basis & sales exps.					
		c Gain or (loss)					
		d Net gain or (loss)					
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a	6,365				
		b Less: direct expenses	b	2,558			
		c Net income or (loss) from fundraising events		3,807			
9a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code					
11a OTHER REVENUE			26,297	26,297			
b BUILDING USAGE / CATERING			1,225	1,225			
c FITNESS CENTER USAGE			100	100			
d All other revenue							
e Total. Add lines 11a-11d			27,622				
<b>12 Total revenue. See instructions.</b>			<b>2,438,770</b>	<b>331,233</b>	<b>0</b>	<b>0</b>	

**Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	152,791	129,873	22,918	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,068,786	1,017,785	48,777	2,224
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	162,459	144,614	17,706	139
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	12,736	7,856	4,880	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	2,411	1,998	413	
12 Advertising and promotion	10,658	9,166	1,492	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	62,368	48,897	13,471	
17 Travel	60,914	59,913	1,001	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	13,143	5,975	7,168	
20 Interest	38,775	30,279	8,496	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	190,401	141,198	49,203	
23 Insurance	27,937	22,487	5,450	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>RAW FOOD</b>	158,981	153,977	5,004	
b <b>REPAIRS AND MAINTENANCE</b>	88,993	71,122	17,871	
c <b>COMMUNICATIONS</b>	71,479	44,289	27,190	
d <b>SUPPLIES</b>	32,342	29,345	2,997	
e All other expenses	26,232	15,672	10,560	
25 <b>Total functional expenses.</b> Add lines 1 through 24e	2,181,406	1,934,446	244,597	2,363
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash—non-interest bearing	557,564	1	639,321
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net		3	29,658
	4	Accounts receivable, net	106,808	4	120,677
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	12,798	8	9,853
	9	Prepaid expenses and deferred charges	29,820	9	19,319
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,510,870		
	b	Less: accumulated depreciation	10b 2,031,372	10c 3,601,939	3,479,498
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	55,085	15	46,964
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)	4,364,014	16	4,345,290	
<b>Liabilities</b>	17	Accounts payable and accrued expenses	119,266	17	121,518
	18	Grants payable		18	
	19	Deferred revenue	8,910	19	10,570
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,975,000	25	1,695,000
	26	<b>Total liabilities.</b> Add lines 17 through 25	2,103,176	26	1,827,088
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	2,238,789	27	2,486,244
	28	Temporarily restricted net assets	22,049	28	31,958
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	<b>Total net assets or fund balances</b>	2,260,838	33	2,518,202	
34	<b>Total liabilities and net assets/fund balances</b>	4,364,014	34	4,345,290	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,438,770
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,181,406
3	Revenue less expenses. Subtract line 2 from line 1	3	257,364
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	2,260,838
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	2,518,202

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.		