

Form **990**  
(Rev. January 2020)  
Department of the Treasury  
Internal Revenue Service

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

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

**A** For the 2019 calendar year, or tax year beginning **10/01/19**, and ending **09/30/20**

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

**C** Name of organization **HILLSDALE COUNTY SENIOR SERVICES CENTER, INC**  
 Doing business as  
 Number and street (or P.O. box if mail is not delivered to street address) **320 W BACON ST** Room/suite  
 City or town, state or province, country, and ZIP or foreign postal code **HILLSDALE MI 49242**

**D** Employer identification number **38-2476724**  
**E** Telephone number **517-437-2422**  
**G** Gross receipts \$ **2,185,490**

**F** Name and address of principal officer:  
**TERESA VEAR**  
**320 W BACON ST**  
**HILLSDALE MI 49242**

**H(a)** Is this a group return for subordinates?  Yes  No  
**H(b)** Are all subordinates included?  Yes  No  
 If "No," attach a list. (see instructions)

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

**J** Website: **WWW.HILLSDALESENIORCENTER.ORG** **H(c)** Group exemption number ▶

**K** Form of organization:  Corporation  Trust  Association  Other ▶ **L** Year of formation: **1983** **M** State of legal domicile: **MI**

**Part I Summary**

Activities & Governance	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.		
	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 2019 (Part V, line 2a)	5	80
	6 Total number of volunteers (estimate if necessary)	6	0
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	2,103,730	2,010,950
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	303,005	154,222
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	606	386
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	31,429	19,932
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,438,770	2,185,490
	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)		0
	16a Professional fundraising fees (Part IX, column (A), line 11e)	1,384,036	1,284,908
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>2,576</b>		0
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	797,370	772,441
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,181,406	2,057,349
19 Revenue less expenses. Subtract line 18 from line 12	257,364	128,141	
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)	4,345,290	4,454,022
	22 Net assets or fund balances. Subtract line 21 from line 20	1,827,088	1,807,679
		2,518,202	2,646,343

**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: **TERESA VEAR** Date: \_\_\_\_\_  
 Type or print name and title: **EXECUTIVE DIRECTOR**

**Paid Preparer Use Only**

Print/Type preparer's name: **STEPHEN W. BISHOP, CPA** Preparer's signature: \_\_\_\_\_ Date: **01/30/21** Check  if self-employed PTIN: **P00234036**

Firm's name: **CONDON, HECHT, BISHOP, WADE & CO., P.C.** Firm's EIN: **38-2300227**  
 184 W. CARLETON ROAD  
 Firm's address: **HILLSDALE, MI 49242** Phone no.: **517-439-9331**

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					
	1b	Membership dues					
	1c	Fundraising events					
	1d	Related organizations					
	1e	Government grants (contributions)	579,631				
	1f	All other contributions, gifts, grants, and similar amounts not included above	1,431,319				
	1g	Noncash contributions included in lines 1a-1f	\$				
	h	<b>Total.</b> Add lines 1a-1f	▶	2,010,950			
<b>Program Service Revenue</b>	2a	PROGRAM INCOME	Business Code 624100	154,222	154,222		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	<b>Total.</b> Add lines 2a-2f	▶	154,222			
<b>Other Revenue</b>	3	Investment income (including dividends, interest, and other similar amounts)	▶	386	386		
	4	Income from investment of tax-exempt bond proceeds	▶				
	5	Royalties	▶				
	6a	Gross rents	(i) Real				
			(ii) Personal				
	6b	Less: rental expenses					
	6c	Rental inc. or (loss)					
	d	Net rental income or (loss)	▶				
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7b	Less: cost or other basis and sales exps.					
	7c	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	8a					
8b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events	▶					
9a	Gross income from gaming activities. See Part IV, line 19	9a					
9b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities	▶					
10a	Gross sales of inventory, less returns and allowances	10a					
10b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory	▶					
<b>Miscellaneous Revenue</b>	11a	OTHER REVENUE	Business Code	14,666	14,666		
	b	CATERING INCOME		2,661	2,661		
	c	CLINIC RENTAL INCOME		2,355	2,355		
	d	All other revenue		250	250		
	e	<b>Total.</b> Add lines 11a-11d	▶	19,932			
12	<b>Total revenue.</b> See instructions	▶	2,185,490	174,540	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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>				
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	165,519	78,832	86,687	
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	967,843	807,916	158,723	1,204
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	151,546	122,235	29,220	91
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	15,678	7,951	7,727	
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.)	13,746	2,582	11,164	
12 Advertising and promotion	9,134	7,556	1,578	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	58,928	45,724	13,204	
17 Travel	43,647	42,274	1,373	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,189	2,629	2,560	
20 Interest	33,590	26,231	7,359	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	198,394	153,924	44,470	
23 Insurance	31,720	25,764	5,956	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a RAW FOOD	165,272	163,411	1,861	
b COMMUNICATIONS	67,706	41,626	26,080	
c REPAIRS AND MAINTENANCE	62,006	51,331	10,675	
d SUPPLIES	35,136	30,424	4,712	
e All other expenses	32,295	13,329	17,685	1,281
25 Total functional expenses. Add lines 1 through 24e	2,057,349	1,623,739	431,034	2,576
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance 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	
Assets	1	Cash—non-interest-bearing	639,321	1	948,063
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	29,658	3	14,829
	4	Accounts receivable, net	120,677	4	101,809
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	9,853	8	7,003
	9	Prepaid expenses and deferred charges	19,319	9	29,366
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	5,515,650		
	10b	Less: accumulated depreciation	2,201,713	10c	3,313,937
	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	46,964	15	39,015
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	<b>4,345,290</b>	<b>16</b>	<b>4,454,022</b>	
Liabilities	17	Accounts payable and accrued expenses	121,518	17	124,163
	18	Grants payable		18	
	19	Deferred revenue	10,570	19	6,115
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,695,000	25	1,677,401
	26	<b>Total liabilities.</b> Add lines 17 through 25	<b>1,827,088</b>	<b>26</b>	<b>1,807,679</b>
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	2,486,244	27	2,601,464
	28	Net assets with donor restrictions	31,958	28	44,879
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	<b>Total net assets or fund balances</b>	<b>2,518,202</b>	<b>32</b>	<b>2,646,343</b>
33	<b>Total liabilities and net assets/fund balances</b>	<b>4,345,290</b>	<b>33</b>	<b>4,454,022</b>	

**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	2,185,490
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,057,349
3	Revenue less expenses. Subtract line 2 from line 1	3	128,141
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,518,202
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,646,343

**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 on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		