

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 2021 calendar year, or tax year beginning 10/01/21, and ending 09/30/22

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization LITTLE BROTHERS FRIENDS OF THE ELDERLY Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 527 HANCOCK ST City or town, state or province, country, and ZIP or foreign postal code HANCOCK MI 49930	D Employer identification number 38-2411631 E Telephone number 906-482-6944 G Gross receipts \$ 1,009,737
F Name and address of principal officer: DAVID GEISLER 527 HANCOCK STREET HANCOCK MI 49930		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
I 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		H(c) Group exemption number ▶
J Website: ▶ HOUGHTON.LITTLEBROTHERS.ORG		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1985 M State of legal domicile: MI

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: TO RELIEVE ISOLATION AND LONELINESS AMONG THE ELDERLY BY PROVIDING TRANSPORTATION, SOCIAL EVENTS, AND OTHER VOLUNTEER SERVICES.		
	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	13
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	13
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	19
	6	Total number of volunteers (estimate if necessary)	6	1185
	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	
Revenue	8	Contributions and grants (Part VIII, line 1h)	906,223	927,711
	9	Program service revenue (Part VIII, line 2g)		0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	23,742	6,132
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	9,800	44,878
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	939,765	978,721
	Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	
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)	471,864	539,418
16a		Professional fundraising fees (Part IX, column (A), line 11e)		0
16b		Total fundraising expenses (Part IX, column (D), line 25) ▶ 116,302		
17		Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	319,165	344,816
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	791,029	884,234
19	Revenue less expenses. Subtract line 18 from line 12	148,736	94,487	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	716,497	720,544
	21	Total liabilities (Part X, line 26)	120,995	55,216
	22	Net assets or fund balances. Subtract line 21 from line 20	595,502	665,328

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 DAVID GEISLER Type or print name and title	Date PRESIDENT
	Print/Type preparer's name RYAN A. MARKHAM	Preparer's signature Date Check <input type="checkbox"/> if self-employed PTIN P01330175
Paid Preparer Use Only	Firm's name ▶ RUKKILA, NEGRO AND ASSOCIATES, CPAS, PC	Firm's EIN ▶ 38-3435918
	Firm's address ▶ HOUGHTON, MI 49931-1964	Phone no. 906-482-6601

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

Part III Statement of Program Service Accomplishments

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



1 Briefly describe the organization's mission:

TO RELIEVE ISOLATION AND LONELINESS AMONG THE ELDERLY BY PROVIDING TRANSPORTATION, SOCIAL EVENTS, AND OTHER VOLUNTEER SERVICES.

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 \$ 46,439 including grants of \$) (Revenue \$)

VOLUNTEER/FOOD PROGRAM-PROVIDING SERVICES BY VOLUNTEERS FOR THE ELDERLY

4b (Code:) (Expenses \$ 239,910 including grants of \$) (Revenue \$)

SOCIAL ACTIVITIES-PROVIDE ACTIVITIES SUCH AS HOLIDAY PARTIES AND PICNICS TO PROMOTE COMPANIONSHIP AND OUTINGS FOR THE ISOLATED AND LONELY ELDERLY

4c (Code:) (Expenses \$ 170,944 including grants of \$) (Revenue \$)

VISITING PROGRAM-VISIT THE ELDERLY FRIENDS PROVIDING FRIENDSHIP AND PERSONALIZED SERVICES THAT PROMOTE INDEPENDENT LIVING AND HELP TO MEET EMOTIONAL AND PHYSICAL NEEDS.

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

(Expenses \$ 166,229 including grants of \$) (Revenue \$)

4e Total program service expenses 623,522

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Yes No

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	19			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.</i>	2b		X		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b				
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X	
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).					
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c				
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b				
7	Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b				
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8				
9	Sponsoring organizations maintaining donor advised funds.					
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			X	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			X	
10	Section 501(c)(7) organizations. Enter:					
a	Initiation fees and capital contributions included on Part VIII, line 12	10a				
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations. Enter:					
a	Gross income from members or shareholders	11a				
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a				
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				
13	Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note: See the instructions for additional information the organization must report on Schedule O.</i>	13a				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X	
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b				
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X	
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X	
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17				

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

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

Section A. Governing Body and Management

		Yes	No
1a	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.		
	13		
1b	Enter the number of voting members included on line 1a, above, who are independent		
	13		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?		X
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official	X	
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.		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
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 NONE
- 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

CAROL KORPELA
HANCOCK

527 HANCOCK STREET

MI 49930

906-482-6944

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, 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) CATHERINE KASS-ATEN EXECUTIVE DIRECTOR	40.00 0.00	X					53,022	0	13,955	
(2) DAVID GEISLER PRESIDENT	3.00 0.00	X		X			0	0	0	
(3) STEVE SABATINI VICE PRESIDENT	2.00 0.00	X		X			0	0	0	
(4) CHERYL O'BRIEN TREASURER	1.00 0.00	X					0	0	0	
(5) TRISIA NARHI SECRETARY	0.50 0.00	X		X			0	0	0	
(6) THERESA (PLESHE) CHERUBINI DIRECTOR	1.00 0.00	X					0	0	0	
(7) KYLA COLE DIRECTOR	0.50 0.00	X					0	0	0	
(8) AMANDA DUFOUR DIRECTOR	0.50 0.00	X					0	0	0	
(9) REBECCA FREUND DIRECTOR	0.50 0.00	X					0	0	0	
(10) STACY HOLLENBECK DIRECTOR	0.50 0.00	X					0	0	0	
(11) MITCH HORTON DIRECTOR	0.50 0.00	X					0	0	0	

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) JOHN LOBECK	0.50									
DIRECTOR	0.00	X					0	0	0	
(13) CARRIE MASSIE	0.50									
DIRECTOR	0.00	X					0	0	0	
(14) CATE REDROW	0.50									
DIRECTOR	0.00	X					0	0	0	
(15) RUTH ROBB	0.50									
DIRECTOR	0.00	X					0	0	0	
(16) RANDY SIMONSEN	0.50									
DIRECTOR	0.00	X					0	0	0	
(17) SYD FAASSEN	0.50									
DIRECTOR	0.00	X					0	0	0	
(18) JEFF VEUM	1.00									
DIRECTOR	0.00	X					0	0	0	
1b Subtotal							53,022		13,955	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							53,022		13,955	

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
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d	26,404			
	e Government grants (contributions)	1e	90,370			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	810,937			
	g Noncash contributions included in lines 1a-1f	1g \$	72,152			
	h Total. Add lines 1a-1f		927,711			
Program Service Revenue			Business Code			
	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f						
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,236	3,236		
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		(ii) Personal				
	b Less: rental expenses	6b				
	c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities	9,514			
		(ii) Other		3,400		
	b Less: cost or other basis and sales exps.	7b	10,018			
	c Gain or (loss)	7c	-504	3,400		
	d Net gain or (loss)		2,896	2,896		
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	48,341			
	b Less: direct expenses	8b	20,998			
c Net income or (loss) from fundraising events		27,343		27,343		
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code			
	11a REIMBURSEMENTS		16,581	16,581		
	b INCREDIBLE BANK VISA REWARDS		827	827		
	c MISCELLANEOUS INCOME		127	127		
	d All other revenue					
e Total. Add lines 11a-11d		17,535				
12 Total revenue. See instructions		978,721	23,667	0	27,343	

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	69,241	17,310	51,931	
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	361,206	282,873	5,433	72,900
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	6,301	2,310	1,294	2,697
9 Other employee benefits	65,001	40,001	12,229	12,771
10 Payroll taxes	37,669	26,609	4,594	6,466
11 Fees for services (nonemployees):				
a Management				
b Legal	480		480	
c Accounting	14,007	4,292	4,183	5,532
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	784		784	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	15,011	9,129	1,583	4,299
13 Office expenses	56,876	33,806	15,221	7,849
14 Information technology	17,547	16,304	632	611
15 Royalties				
16 Occupancy	5,561	5,561		
17 Travel	41,585	39,115	619	1,851
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	44,773	17,551	27,222	
23 Insurance	4,252	3,402	425	425
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 PROGRAM SUPPLIES	116,763	113,385	2,946	432
b MISCELLANEOUS EXPENSES	10,607	1,993	8,145	469
c FUNRAISING EXPENSES	10,014	9,791	223	
d DUES AND SUBSCRIPTIONS	6,556	90	6,466	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	884,234	623,522	144,410	116,302
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	107,514	1	68,351
	2 Savings and temporary cash investments	167,693	2	163,258
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	16,186	4	30,638
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,040,512		
	b Less: accumulated depreciation	10b 744,121	307,073	10c 296,391
	11 Investments—publicly traded securities	113,619	11	158,638
	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	4,412	15	3,268
16 Total assets. Add lines 1 through 15 (must equal line 33)	716,497	16	720,544	
Liabilities	17 Accounts payable and accrued expenses	30,625	17	52,416
	18 Grants payable		18	
	19 Deferred revenue		19	2,800
	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	90,370	24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	120,995	26	55,216
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	595,502	27	665,328
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	595,502	32	665,328
33 Total liabilities and net assets/fund balances	716,497	33	720,544	

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	978,721
2	Total expenses (must equal Part IX, column (A), line 25)	2	884,234
3	Revenue less expenses. Subtract line 2 from line 1	3	94,487
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	595,502
5	Net unrealized gains (losses) on investments	5	-22,733
6	Donated services and use of facilities	6	
7	Investment expenses	7	-784
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-1,144
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	665,328

Part XII Financial Statements and Reporting

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

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

**SCHEDULE A
(Form 990)**

Public Charity Status and Public Support

OMB No. 1545-0047

2021

**Open to Public
Inspection**

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

▶ Attach to Form 990 or Form 990-EZ.

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

Department of the Treasury
Internal Revenue Service

Name of the organization **LITTLE BROTHERS FRIENDS OF THE ELDERLY** Employer identification number **38-2411631**

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

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

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

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

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

Schedule A (Form 990) 2021

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	689,812	729,928	735,557	906,223	927,711	3,989,231
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	689,812	729,928	735,557	906,223	927,711	3,989,231
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						60,210
6 Public support. Subtract line 5 from line 4						3,929,021

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4	689,812	729,928	735,557	906,223	927,711	3,989,231
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	50	413	130	942	3,236	4,771
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	22,164	29,394	11,035	9,800	65,876	138,269
11 Total support. Add lines 7 through 10						4,132,271

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 2021 (line 6, column (f) divided by line 11, column (f))	14	95.08 %
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	95.15 %

16a **33 1/3% support test—2021.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

b **33 1/3% support test—2020.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization

17a **10%-facts-and-circumstances test—2021.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b **10%-facts-and-circumstances test—2020.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

- 19a** 33 1/3% support tests—2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- b** 33 1/3% support tests—2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization
- 20** Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (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	Minimum Asset Amount (add line 7 to line 6)	8	
Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

MISCELLANEOUS REVENUES \$ 27,754

FUNDRAISING REVENUES \$ 110,515

**Schedule B
(Form 990)**

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

OMB No. 1545-0047

2021

▶ Attach to Form 990 or Form 990-PF.

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

Name of the organization LITTLE BROTHERS FRIENDS OF THE ELDERLY	Employer identification number 38-2411631
---	--

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

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

Schedule B (Form 990) (2021)

Name of organization **LITTLE BROTHERS FRIENDS OF THE** Employer identification number **38-2411631**

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	THE CLARE FOUNDATION 945 E 93RD ST CHICAGO IL 60619	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	LITTLE BROTHERS FRIENDS OF THE ELDERLY FOUNDATION 200 MICHIGAN STREET HANCOCK MI 49930	\$ 26,404	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	US SMALL BUSINESS ADMINISTRATION 330 2ND AVENUE S #430 MINNEAPOLIS MN 55403	\$ 90,370	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization LITTLE BROTHERS FRIENDS OF THE ELDERLY	Employer identification number 38-2411631
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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.

	(a) Donor advised funds	(b) Funds and other accounts
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
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?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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?

Yes No

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 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

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.

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.

b 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:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 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:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		20,498		20,498
b Buildings		706,833	490,715	216,118
c Leasehold improvements				
d Equipment		313,181	253,406	59,775
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				296,391

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

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)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1	999,275
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-22,733	
b	Donated services and use of facilities	2b	24,217	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	20,998	
e	Add lines 2a through 2d		2e	22,482
3	Subtract line 2e from line 1		3	976,793
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	784	
b	Other (Describe in Part XIII.)	4b	1,144	
c	Add lines 4a and 4b		4c	1,928
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	978,721

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

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

1	Total expenses and losses per audited financial statements		1	929,449
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a	24,217	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	20,998	
e	Add lines 2a through 2d		2e	45,215
3	Subtract line 2e from line 1		3	884,234
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	884,234

Part XIII Supplemental Information.

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

PART XI, LINE 2D - REVENUE AMOUNTS INCLUDED IN FINANCIALS - OTHER

DIRECT FUNDRAISING EXPENSES \$ 20,998

PART XI, LINE 4B - REVENUE AMOUNTS INCLUDED ON RETURN - OTHER

CHANGE IN VALUE OF BENEFICIAL INTERESTS \$ 1,144

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

DIRECT FUNDRAISING EXPENSES \$ 20,998

Lined area for supplemental information.

**SCHEDULE G
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

LITTLE BROTHERS FRIENDS OF THE
ELDERLY

Employer identification number

38-2411631

Part I Fundraising Activities. Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

- a Mail solicitations
- b Internet and email solicitations
- c Phone solicitations
- d In-person solicitations
- e Solicitation of non-government grants
- f Solicitation of government grants
- g Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

	(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
			Yes	No			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total							

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		<u>ANNUAL GALA</u> (event type)	<u>SWEEPSTAKES</u> (event type)	<u>NONE</u> (total number)	(add col. (a) through col. (c))
Revenue	1	Gross receipts	39,770	7,262	47,032
	2	Less: Contributions			
	3	Gross income (line 1 minus line 2)	39,770	7,262	47,032
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs	10,165		10,165
	7	Food and beverages			
	8	Entertainment	100		100
	9	Other direct expenses	942	9,791	10,733
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				26,034

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
Revenue	1	Gross revenue				
Direct Expenses	2	Cash prizes				
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses				
	6	Volunteer labor	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	<input type="checkbox"/> Yes <input type="checkbox"/> No %	
	7	Direct expense summary. Add lines 2 through 5 in column (d)				
	8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

- 9 Enter the state(s) in which the organization conducts gaming activities: _____
- a Is the organization licensed to conduct gaming activities in each of these states? Yes No
- b If "No," explain: _____
- 10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No
- b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:
- | | | |
|-------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶

Address ▶

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c If "Yes," enter name and address of the third party:

Name ▶

Address ▶

16 Gaming manager information:

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

- Director/officer Employee Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0074

2021

**Open To Public
Inspection**

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization

Employer identification number

ELDERLY

38-2411631

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art — Works of art				
2 Art — Historical treasures				
3 Art — Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles	X	2	11,100	FMV
7 Boats and planes				
8 Intellectual property				
9 Securities — Publicly traded				
10 Securities — Closely held stock				
11 Securities — Partnership, LLC, or trust interests				
12 Securities — Miscellaneous				
13 Qualified conservation contribution — Historic structures				
14 Qualified conservation contribution — Other				
15 Real estate — Residential				
16 Real estate — Commercial				
17 Real estate — Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (MATERIALS, ETC.)	X	596	61,052	FMV
26 Other ▶ ()				
27 Other ▶ ()				
28 Other ▶ ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

29

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2021

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Area with horizontal dotted lines for providing supplemental information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization	LITTLE BROTHERS FRIENDS OF THE ELDERLY	Employer identification number	38-2411631
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FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

MEDICAL TRANSPORT-PROVIDE TRANSPORTATION AND OTHER SERVICES TO LOW INCOME ELDERLY PEOPLE.

WOOD PROGRAM-PROVIDE WOOD TO ELDERLY FRIENDS TO ASSIST IN HEATING THEIR HOMES.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990
A COPY OF THE FORM 990 AND THE FINANCIAL STATEMENTS ARE PROVIDED TO ALL MEMBERS OF THE GOVERNING BODY.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY
BOARD MEMBERS ARE REQUIRED TO DISCLOSE ANY PERSONAL INTEREST IN A MATTER PENDING BEFORE THE BOARD AND SHALL REFRAIN FROM VOTING AND/OR PARTICIPATING IN ANY DECISION ON SUCH MATTER. A DIRECTOR IS REQUIRED TO EXECUTE A CONFLICT OF INTEREST POLICY DISCLOSURE STATEMENT ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL
THE FINANCE COMMITTEE SUBMITS COMPENSATION RECOMMENDATIONS TO THE BOARD, WHICH IS VOTED ON BY THE DIRECTORS.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION
ALL GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9 - OTHER CHANGES IN NET ASSETS EXPLANATION
DIRECT FUNDRAISING EXPENSES \$ 20,998

Name of the organization

Employer identification number

LITTLE BROTHERS FRIENDS OF THE

38-2411631

CHANGE IN VALUE OF BENEFICIAL INTERESTS \$ -1,144

DIRECT FUNDRAISING EXPENSES \$ -20,998

TOTAL \$ -1,144

Name(s) shown on return LITTLE BROTHERS FRIENDS OF THE ELDERLY Identifying number 38-2411631

Business or activity to which this form relates INDIRECT DEPRECIATION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for Part I. Line 1: 1,050,000; Line 2: Total cost; Line 3: 2,620,000; Line 4: Reduction in limitation; Line 5: Dollar limitation; Line 6: Description of property, Cost, Elected cost; Line 7: Listed property; Line 8: Total elected cost; Line 9: Tentative deduction; Line 10: Carryover; Line 11: Business income limitation; Line 12: Section 179 expense deduction; Line 13: Carryover to 2022.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for Part II. Line 14: Special depreciation allowance; Line 15: Property subject to section 168(f)(1) election; Line 16: Other depreciation (including ACRS) 44,453

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2021 318; Line 18: If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here

Section B—Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 3-year, 5-year, 7-year, 10-year, 15-year, 20-year, 25-year property, Residential rental property, and Nonresidential real property.

Section C—Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

Table with 4 rows for Section C. Line 20a: Class life; Line 20b: 12-year; Line 20c: 30-year; Line 20d: 40-year

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21: Listed property; Line 22: Total 44,771; Line 23: For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs

For Paperwork Reduction Act Notice, see separate instructions.

38-2411631

Federal Asset Report

FYE: 9/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:									
67	Woodshed #1	9/30/21	12,413			12,413	39 MM S/L	0	318
			<u>12,413</u>			<u>12,413</u>		<u>0</u>	<u>318</u>
Other Depreciation:									
1	Building	5/03/99	5,000			5,000	27 MO S/L	4,076	182
2	Building	6/07/99	145,000			145,000	27 MO S/L	117,758	5,272
3	Building	6/07/99	17,000			17,000	27 MO S/L	13,806	618
4	Building Improvements	6/22/99	607			607	27 MO S/L	491	22
5	Building Improvements	9/01/01	251,758			251,758	27 MO S/L	183,859	9,155
6	Building Improvements - Donated	9/01/01	86,169			86,169	27 MO S/L	62,930	3,133
8	Building improvement	3/26/02	25,983			25,983	27 MO S/L	18,424	945
9	Garage	9/30/05	51,207			51,207	27 MO S/L	29,793	1,862
10	Garage Improvements	9/30/07	2,591			2,591	27 MO S/L	1,319	94
11	Intern House Improvements	9/30/07	3,288			3,288	27 MO S/L	1,674	119
12	Boiler	2/10/16	6,850			6,850	5 MO S/L	6,850	0
13	Intern House	6/30/16	29,843			29,843	27 MO S/L	5,697	1,085
14	Roof Improvements	9/30/18	9,000			9,000	27 MO S/L	982	327
16	Wood Splitter	6/07/00	1,895			1,895	5 MO S/L	1,895	0
17	Work stations - Installation	7/24/01	3,964			3,964	5 MO S/L	3,964	0
18	Conference Table	9/01/01	1,000			1,000	5 MO S/L	1,000	0
19	Kitchen equipment donation	9/01/01	15,000			15,000	5 MO S/L	15,000	0
20	Piano - Donation	9/01/01	1,500			1,500	5 MO S/L	1,500	0
21	Work stations - Donation	9/01/01	25,000			25,000	5 MO S/L	25,000	0
26	Wood Splitter 8HP (Wards)	10/24/05	1,620			1,620	5 MO S/L	1,620	0
27	Projector	3/16/06	800			800	5 MO S/L	800	0
28	Giftworks Software	5/02/08	2,067			2,067	5 MO S/L	2,067	0
29	Car Hoist	6/17/08	4,182			4,182	5 MO S/L	4,182	0
31	Wood Splitter	7/08/13	2,160			2,160	5 MO S/L	2,160	0
32	Computers	8/29/13	4,129			4,129	5 MO S/L	4,129	0
33	MS 261 Stihl Saw	3/07/14	560			560	5 MO S/L	560	0
34	MS 262 Stihl Saw	3/07/14	700			700	5 MO S/L	700	0
35	Big Screen TV (Millie's)	4/01/14	700			700	5 MO S/L	700	0
36	Appliance Center	5/12/14	1,000			1,000	5 MO S/L	1,000	0
37	Foundation Office Computer	9/21/14	600			600	5 MO S/L	600	0
	Sold/Scrapped: 9/30/22								
38	Power Lift Chair	2/18/15	1,900			1,900	5 MO S/L	1,900	0
	Sold/Scrapped: 9/30/22								
39	Server	6/04/15	9,010			9,010	5 MO S/L	9,010	0
40	Upright Freezer	7/20/15	813			813	5 MO S/L	813	0
41	Refrigerator	9/01/15	2,500			2,500	5 MO S/L	2,500	0
42	Refrigerator	9/01/15	2,500			2,500	5 MO S/L	2,500	0
43	IT Improvements	9/30/16	1,700			1,700	5 MO S/L	1,700	0
44	Phone System	10/01/17	2,159			2,159	5 MO S/L	1,295	432
45	Computers	4/15/18	14,782			14,782	5 MO S/L	10,347	2,957
46	Tech Equipment	4/15/18	110			110	5 MO S/L	77	22
47	Televisions	4/15/18	2,687			2,687	5 MO S/L	1,881	537
48	Land	1/01/87	5,000			5,000	0 -- Land	0	0
49	Paving	7/17/06	16,220			16,220	20 MO S/L	12,300	811
50	Land Improvements - Wood	7/13/15	1,090			1,090	5 MO S/L	831	218
51	Wood Lot Improvements	7/05/16	5,079			5,079	5 MO S/L	5,079	0
52	AMS Wheelchair Van 2012 Dodge Caravan	11/26/12	33,755			33,755	5 MO S/L	33,755	0
53	2007 Dodge Caliber	12/31/13	11,074			11,074	5 MO S/L	11,074	0
	Sold/Scrapped: 9/30/22								
54	2014 Silverado	8/04/14	32,564			32,564	5 MO S/L	32,564	0
55	2015 Wheel Car Van	5/15/15	29,795			29,795	5 MO S/L	29,795	0
56	Dump Box for 2014 Silverado	7/08/15	2,526			2,526	5 MO S/L	2,526	0
57	2007 Suzuki	3/31/17	3,000			3,000	5 MO S/L	2,700	300
58	2011 Equinox	3/31/17	11,590			11,590	5 MO S/L	10,431	1,159
59	2008 Dodge Avenger	12/04/18	1,844			1,844	5 MO S/L	1,045	369
61	2007 Ford Fusion	4/01/18	4,500			4,500	5 MO S/L	2,931	900
62	2012 Chrysler T&C light blue wheelchair li	5/15/19	25,000			25,000	5 MO S/L	12,083	5,000
63	2016 Ford Transit	4/16/20	42,025			42,025	7 MO S/L	8,505	6,003
64	Land-Wood Lot	10/08/19	15,498			15,498	0 -- Land	0	0
65	Concrete slab for Shed #1	8/25/21	11,760			11,760	39 MO S/L	25	302
66	Concrete slab for Shed #2	8/25/21	11,760			11,760	39 MO S/L	25	302
68	Dishwasher	11/20/20	4,170			4,170	5 MO S/L	695	834
69	1.92TB SSD Data Read disk Intensive 6GB	4/08/22	1,598			1,598	5 MO S/L	0	160

38-2411631

Federal Asset Report

FYE: 9/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
70	1.92TB SSD Data Read disk Intensive 6GB	4/08/22	1,598			1,598	5 MO S/L	0	160
71	Dell PowerEdge R340 Server	1/14/22	5,578			5,578	5 MO S/L	0	837
72	Woodshed #1	9/13/22	14,216			14,216	39 MO S/L	0	30
73	2014 Chevrolet Imapala Limited	9/21/22	6,500			6,500	5 MO S/L	0	0
74	2010 Kia LX Sedona Van	6/02/22	4,600			4,600	5 MO S/L	0	307
	Total Other Depreciation		<u>1,041,674</u>			<u>1,041,674</u>		<u>712,923</u>	<u>44,454</u>
	Total ACRS and Other Depreciation		<u>1,041,674</u>			<u>1,041,674</u>		<u>712,923</u>	<u>44,454</u>
	Grand Totals		1,054,087			1,054,087		712,923	44,772
	Less: Dispositions and Transfers		13,574			13,574		13,574	0
	Less: Start-up/Org Expense		0			0		0	0
	Net Grand Totals		<u>1,040,513</u>			<u>1,040,513</u>		<u>699,349</u>	<u>44,772</u>

38-2411631

State Asset Report

FYE: 9/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	State Prior	State Current	Federal Current	Difference Fed - State
Prior MACRS:								
67	Woodshed #1	9/30/21	12,413	12,413	0	318	318	0
			<u>12,413</u>	<u>12,413</u>	<u>0</u>	<u>318</u>	<u>318</u>	<u>0</u>
Other Depreciation:								
1	Building	5/03/99	0	0	0	0	182	182
2	Building	6/07/99	0	0	0	0	5,272	5,272
3	Building	6/07/99	0	0	0	0	618	618
4	Building Improvements	6/22/99	0	0	0	0	22	22
5	Building Improvements	9/01/01	0	0	0	0	9,155	9,155
6	Building Improvements - Donated	9/01/01	0	0	0	0	3,133	3,133
8	Building improvement	3/26/02	0	0	0	0	945	945
9	Garage	9/30/05	51,207	51,207	29,793	1,862	1,862	0
10	Garage Improvements	9/30/07	2,591	2,591	1,319	94	94	0
11	Intern House Improvements	9/30/07	3,288	3,288	1,674	119	119	0
12	Boiler	2/10/16	0	0	0	0	0	0
13	Intern House	6/30/16	0	0	0	0	1,085	1,085
14	Roof Improvements	9/30/18	0	0	0	0	327	327
16	Wood Splitter	6/07/00	0	0	0	0	0	0
17	Work stations - Installation	7/24/01	0	0	0	0	0	0
18	Conference Table	9/01/01	0	0	0	0	0	0
19	Kitchen equipment donation	9/01/01	0	0	0	0	0	0
20	Piano - Donation	9/01/01	0	0	0	0	0	0
21	Work stations - Donation	9/01/01	0	0	0	0	0	0
26	Wood Splitter 8HP (Wards)	10/24/05	0	0	0	0	0	0
27	Projector	3/16/06	0	0	0	0	0	0
28	Giftworks Software	5/02/08	2,067	2,067	2,067	0	0	0
29	Car Hoist	6/17/08	4,182	4,182	4,182	0	0	0
31	Wood Splitter	7/08/13	0	0	0	0	0	0
32	Computers	8/29/13	0	0	0	0	0	0
33	MS 261 Stihl Saw	3/07/14	0	0	0	0	0	0
34	MS 262 Stihl Saw	3/07/14	0	0	0	0	0	0
35	Big Screen TV (Millie's)	4/01/14	0	0	0	0	0	0
36	Appliance Center	5/12/14	0	0	0	0	0	0
37	Foundation Office Computer	9/21/14	0	0	0	0	0	0
	Sold/Scrapped: 9/30/22							
38	Power Lift Chair	2/18/15	0	0	0	0	0	0
	Sold/Scrapped: 9/30/22							
39	Server	6/04/15	0	0	0	0	0	0
40	Upright Freezer	7/20/15	0	0	0	0	0	0
41	Refrigerator	9/01/15	0	0	0	0	0	0
42	Refrigerator	9/01/15	0	0	0	0	0	0
43	IT Improvements	9/30/16	0	0	0	0	0	0
44	Phone System	10/01/17	0	0	0	0	432	432
45	Computers	4/15/18	0	0	0	0	2,957	2,957
46	Tech Equipment	4/15/18	0	0	0	0	22	22
47	Televisions	4/15/18	0	0	0	0	537	537
48	Land	1/01/87	0	0	0	0	0	0
49	Paving	7/17/06	0	0	0	0	811	811
50	Land Improvements - Wood	7/13/15	0	0	0	0	218	218
51	Wood Lot Improvements	7/05/16	0	0	0	0	0	0
52	AMS Wheelchair Van 2012 Dodge Caravan	11/26/12	0	0	0	0	0	0
53	2007 Dodge Caliber	12/31/13	0	0	0	0	0	0
	Sold/Scrapped: 9/30/22							
54	2014 Silverado	8/04/14	0	0	0	0	0	0
55	2015 Wheel Car Van	5/15/15	0	0	0	0	0	0
56	Dump Box for 2014 Silverado	7/08/15	0	0	0	0	0	0
57	2007 Suzuki	3/31/17	0	0	0	0	300	300
58	2011 Equinox	3/31/17	0	0	0	0	1,159	1,159
59	2008 Dodge Avenger	12/04/18	0	0	0	0	369	369
61	2007 Ford Fusion	4/01/18	0	0	0	0	900	900
62	2012 Chrysler T&C light blue wheelchair lit	5/15/19	0	0	0	0	5,000	5,000
63	2016 Ford Transit	4/16/20	42,025	42,025	8,505	6,003	6,003	0
64	Land-Wood Lot	10/08/19	15,498	15,498	0	0	0	0
65	Concrete slab for Shed #1	8/25/21	11,760	11,760	25	302	302	0
66	Concrete slab for Shed #2	8/25/21	11,760	11,760	25	302	302	0
68	Dishwasher	11/20/20	4,170	4,170	695	834	834	0
69	1.92TB SSD Data Read disk Intensive 6GB	4/08/22	1,598	1,598	0	160	160	0

State Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	State Prior	State Current	Federal Current	Difference Fed - State
70	1.92TB SSD Data Read disk Intensive 6GB	4/08/22	1,598	1,598	0	160	160	0
71	Dell PowerEdge R340 Server	1/14/22	5,578	5,578	0	837	837	0
72	Woodshed #1	9/13/22	14,216	14,216	0	30	30	0
73	2014 Chevrolet Imapala Limited	9/21/22	6,500	6,500	0	0	0	0
74	2010 Kia LX Sedona Van	6/02/22	4,600	4,600	0	307	307	0
Total Other Depreciation			<u>182,638</u>	<u>182,638</u>	<u>48,285</u>	<u>11,010</u>	<u>44,454</u>	<u>33,444</u>
Total ACRS and Other Depreciation			<u>182,638</u>	<u>182,638</u>	<u>48,285</u>	<u>11,010</u>	<u>44,454</u>	<u>33,444</u>
Grand Totals			195,051	195,051	48,285	11,328	44,772	33,444
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			<u>195,051</u>	<u>195,051</u>	<u>48,285</u>	<u>11,328</u>	<u>44,772</u>	<u>33,444</u>

38-2411631

AMT Asset Report

FYE: 9/30/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus Sec % 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Prior MACRS:								
67	Woodshed #1	9/30/21	12,413		12,413	39 MM S/L	0	318
			<u>12,413</u>		<u>12,413</u>		<u>0</u>	<u>318</u>
Other Depreciation:								
1	Building	5/03/99	0		0	0 HY	0	0
2	Building	6/07/99	0		0	0 HY	0	0
3	Building	6/07/99	0		0	0 HY	0	0
4	Building Improvements	6/22/99	0		0	0 HY	0	0
5	Building Improvements	9/01/01	0		0	0 HY	0	0
6	Building Improvements - Donated	9/01/01	0		0	0 HY	0	0
8	Building improvement	3/26/02	0		0	0 HY	0	0
9	Garage	9/30/05	0		0	0 HY	0	0
10	Garage Improvements	9/30/07	0		0	0 HY	0	0
11	Intern House Improvements	9/30/07	0		0	0 HY	0	0
12	Boiler	2/10/16	0		0	0 HY	0	0
13	Intern House	6/30/16	0		0	0 HY	0	0
14	Roof Improvements	9/30/18	0		0	0 HY	0	0
16	Wood Splitter	6/07/00	0		0	0 HY	0	0
17	Work stations - Installation	7/24/01	0		0	0 HY	0	0
18	Conference Table	9/01/01	0		0	0 HY	0	0
19	Kitchen equipment donation	9/01/01	0		0	0 HY	0	0
20	Piano - Donation	9/01/01	0		0	0 HY	0	0
21	Work stations - Donation	9/01/01	0		0	0 HY	0	0
26	Wood Splitter 8HP (Wards)	10/24/05	0		0	0 HY	0	0
27	Projector	3/16/06	0		0	0 HY	0	0
28	Giftworks Software	5/02/08	0		0	0 HY	0	0
29	Car Hoist	6/17/08	0		0	0 HY	0	0
31	Wood Splitter	7/08/13	0		0	0 HY	0	0
32	Computers	8/29/13	0		0	0 HY	0	0
33	MS 261 Stihl Saw	3/07/14	0		0	0 HY	0	0
34	MS 262 Stihl Saw	3/07/14	0		0	0 HY	0	0
35	Big Screen TV (Millie's)	4/01/14	0		0	0 HY	0	0
36	Appliance Center	5/12/14	0		0	0 HY	0	0
37	Foundation Office Computer	9/21/14	0		0	0 HY	0	0
	Sold/Scrapped: 9/30/22							
38	Power Lift Chair	2/18/15	0		0	0 HY	0	0
	Sold/Scrapped: 9/30/22							
39	Server	6/04/15	0		0	0 HY	0	0
40	Upright Freezer	7/20/15	0		0	0 HY	0	0
41	Refrigerator	9/01/15	0		0	0 HY	0	0
42	Refrigerator	9/01/15	0		0	0 HY	0	0
43	IT Improvements	9/30/16	0		0	0 HY	0	0
44	Phone System	10/01/17	0		0	0 HY	0	0
45	Computers	4/15/18	0		0	0 HY	0	0
46	Tech Equipment	4/15/18	0		0	0 HY	0	0
47	Televisions	4/15/18	0		0	0 HY	0	0
48	Land	1/01/87	0		0	0 HY	0	0
49	Paving	7/17/06	0		0	0 HY	0	0
50	Land Improvements - Wood	7/13/15	0		0	0 HY	0	0
51	Wood Lot Improvements	7/05/16	0		0	0 HY	0	0
52	AMS Wheelchair Van 2012 Dodge Caravan	11/26/12	0		0	0 HY	0	0
53	2007 Dodge Caliber	12/31/13	0		0	0 HY	0	0
	Sold/Scrapped: 9/30/22							
54	2014 Silverado	8/04/14	0		0	0 HY	0	0
55	2015 Wheel Car Van	5/15/15	0		0	0 HY	0	0
56	Dump Box for 2014 Silverado	7/08/15	0		0	0 HY	0	0
57	2007 Suzuki	3/31/17	0		0	0 HY	0	0
58	2011 Equinox	3/31/17	0		0	0 HY	0	0
59	2008 Dodge Avenger	12/04/18	0		0	0 HY	0	0
61	2007 Ford Fusion	4/01/18	0		0	0 HY	0	0
62	2012 Chrysler T&C light blue wheelchair li	5/15/19	0		0	0 HY	0	0
63	2016 Ford Transit	4/16/20	0		0	0 HY	0	0
64	Land-Wood Lot	10/08/19	0		0	0 HY	0	0
65	Concrete slab for Shed #1	8/25/21	11,760		11,760	39 MO S/L	25	302
66	Concrete slab for Shed #2	8/25/21	11,760		11,760	39 MO S/L	25	302
68	Dishwasher	11/20/20	0		0	0 HY	0	0
69	1.92TB SSD Data Read disk Intensive 6GB	4/08/22	0		0	0 HY	0	0

AMT Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
70	1.92TB SSD Data Read disk Intensive 6GB	4/08/22	0			0	0	HY	0	0
71	Dell PowerEdge R340 Server	1/14/22	0			0	0	HY	0	0
72	Woodshed #1	9/13/22	0			0	0	HY	0	0
73	2014 Chevrolet Imapala Limited	9/21/22	0			0	0	HY	0	0
74	2010 Kia LX Sedona Van	6/02/22	0			0	0	HY	0	0
Total Other Depreciation			<u>23,520</u>			<u>23,520</u>			<u>50</u>	<u>604</u>
Total ACRS and Other Depreciation			<u>23,520</u>			<u>23,520</u>			<u>50</u>	<u>604</u>
Grand Totals			35,933			35,933			50	922
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>			<u>0</u>	<u>0</u>
Net Grand Totals			<u>35,933</u>			<u>35,933</u>			<u>50</u>	<u>922</u>

Depreciation Adjustment Report

All Business Activities

<u>Form</u>	<u>Unit</u>	<u>Asset</u>	<u>Description</u>	<u>Tax</u>	<u>AMT</u>	<u>AMT Adjustments/ Preferences</u>
<u>MACRS Adjustments:</u>						
Page 1	1	67	Woodshed #1	318	318	0
				<u>318</u>	<u>318</u>	<u>0</u>

Asset	Description	Date In Service	Cost	Tax	AMT
Prior MACRS:					
67	Woodshed #1	9/30/21	12,413	319	319
			<u>12,413</u>	<u>319</u>	<u>319</u>
Other Depreciation:					
1	Building	5/03/99	5,000	181	0
2	Building	6/07/99	145,000	5,273	0
3	Building	6/07/99	17,000	618	0
4	Building Improvements	6/22/99	607	22	0
5	Building Improvements	9/01/01	251,758	9,155	0
6	Building Improvements - Donated	9/01/01	86,169	3,133	0
8	Building improvement	3/26/02	25,983	945	0
9	Garage	9/30/05	51,207	1,862	0
10	Garage Improvements	9/30/07	2,591	94	0
11	Intern House Improvements	9/30/07	3,288	120	0
12	Boiler	2/10/16	6,850	0	0
13	Intern House	6/30/16	29,843	1,085	0
14	Roof Improvements	9/30/18	9,000	327	0
16	Wood Splitter	6/07/00	1,895	0	0
17	Work stations - Installation	7/24/01	3,964	0	0
18	Conference Table	9/01/01	1,000	0	0
19	Kitchen equipment donation	9/01/01	15,000	0	0
20	Piano - Donation	9/01/01	1,500	0	0
21	Work stations - Donation	9/01/01	25,000	0	0
26	Wood Splitter 8HP (Wards)	10/24/05	1,620	0	0
27	Projector	3/16/06	800	0	0
28	Giftworks Software	5/02/08	2,067	0	0
29	Car Hoist	6/17/08	4,182	0	0
31	Wood Splitter	7/08/13	2,160	0	0
32	Computers	8/29/13	4,129	0	0
33	MS 261 Stihl Saw	3/07/14	560	0	0
34	MS 262 Stihl Saw	3/07/14	700	0	0
35	Big Screen TV (Millie's)	4/01/14	700	0	0
36	Appliance Center	5/12/14	1,000	0	0
39	Server	6/04/15	9,010	0	0
40	Upright Freezer	7/20/15	813	0	0
41	Refrigerator	9/01/15	2,500	0	0
42	Refrigerator	9/01/15	2,500	0	0
43	IT Improvements	9/30/16	1,700	0	0
44	Phone System	10/01/17	2,159	432	0
45	Computers	4/15/18	14,782	1,478	0
46	Tech Equipment	4/15/18	110	11	0
47	Televisions	4/15/18	2,687	269	0
48	Land	1/01/87	5,000	0	0
49	Paving	7/17/06	16,220	811	0
50	Land Improvements - Wood	7/13/15	1,090	41	0
51	Wood Lot Improvements	7/05/16	5,079	0	0
52	AMS Wheelchair Van 2012 Dodge Caravan	11/26/12	33,755	0	0
54	2014 Silverado	8/04/14	32,564	0	0
55	2015 Wheel Car Van	5/15/15	29,795	0	0
56	Dump Box for 2014 Silverado	7/08/15	2,526	0	0
57	2007 Suzuki	3/31/17	3,000	0	0
58	2011 Equinox	3/31/17	11,590	0	0
59	2008 Dodge Avenger	12/04/18	1,844	369	0
61	2007 Ford Fusion	4/01/18	4,500	669	0
62	2012 Chrysler T&C light blue wheelchair lift	5/15/19	25,000	5,000	0
63	2016 Ford Transit	4/16/20	42,025	6,004	0
64	Land-Wood Lot	10/08/19	15,498	0	0
65	Concrete slab for Shed #1	8/25/21	11,760	301	301
66	Concrete slab for Shed #2	8/25/21	11,760	301	301
68	Dishwasher	11/20/20	4,170	834	0
69	1.92TB SSD Data Read disk Intensive 6GBPS	4/08/22	1,598	320	0
70	1.92TB SSD Data Read disk Intensive 6GBPS	4/08/22	1,598	320	0
71	Dell PowerEdge R340 Server	1/14/22	5,578	1,115	0
72	Woodshed #1	9/13/22	14,216	365	0

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
73	2014 Chevrolet Imapala Limited	9/21/22	6,500	1,300	0
74	2010 Kia LX Sedona Van	6/02/22	4,600	920	0
	Total Other Depreciation		<u>1,028,100</u>	<u>43,675</u>	<u>602</u>
	Total ACRS and Other Depreciation		<u>1,028,100</u>	<u>43,675</u>	<u>602</u>
	Grand Totals		<u>1,040,513</u>	<u>43,994</u>	<u>921</u>

Asset	Description	Date In Service	Cost	State	AMT
Prior MACRS:					
67	Woodshed #1	9/30/21	12,413	319	319
			<u>12,413</u>	<u>319</u>	<u>319</u>
Other Depreciation:					
1	Building	5/03/99	0	0	0
2	Building	6/07/99	0	0	0
3	Building	6/07/99	0	0	0
4	Building Improvements	6/22/99	0	0	0
5	Building Improvements	9/01/01	0	0	0
6	Building Improvements - Donated	9/01/01	0	0	0
8	Building improvement	3/26/02	0	0	0
9	Garage	9/30/05	51,207	1,862	0
10	Garage Improvements	9/30/07	2,591	94	0
11	Intern House Improvements	9/30/07	3,288	120	0
12	Boiler	2/10/16	0	0	0
13	Intern House	6/30/16	0	0	0
14	Roof Improvements	9/30/18	0	0	0
16	Wood Splitter	6/07/00	0	0	0
17	Work stations - Installation	7/24/01	0	0	0
18	Conference Table	9/01/01	0	0	0
19	Kitchen equipment donation	9/01/01	0	0	0
20	Piano - Donation	9/01/01	0	0	0
21	Work stations - Donation	9/01/01	0	0	0
26	Wood Splitter 8HP (Wards)	10/24/05	0	0	0
27	Projector	3/16/06	0	0	0
28	Giftworks Software	5/02/08	2,067	0	0
29	Car Hoist	6/17/08	4,182	0	0
31	Wood Splitter	7/08/13	0	0	0
32	Computers	8/29/13	0	0	0
33	MS 261 Stihl Saw	3/07/14	0	0	0
34	MS 262 Stihl Saw	3/07/14	0	0	0
35	Big Screen TV (Millie's)	4/01/14	0	0	0
36	Appliance Center	5/12/14	0	0	0
39	Server	6/04/15	0	0	0
40	Upright Freezer	7/20/15	0	0	0
41	Refrigerator	9/01/15	0	0	0
42	Refrigerator	9/01/15	0	0	0
43	IT Improvements	9/30/16	0	0	0
44	Phone System	10/01/17	0	0	0
45	Computers	4/15/18	0	0	0
46	Tech Equipment	4/15/18	0	0	0
47	Televisions	4/15/18	0	0	0
48	Land	1/01/87	0	0	0
49	Paving	7/17/06	0	0	0
50	Land Improvements - Wood	7/13/15	0	0	0
51	Wood Lot Improvements	7/05/16	0	0	0
52	AMS Wheelchair Van 2012 Dodge Caravan	11/26/12	0	0	0
54	2014 Silverado	8/04/14	0	0	0
55	2015 Wheel Car Van	5/15/15	0	0	0
56	Dump Box for 2014 Silverado	7/08/15	0	0	0
57	2007 Suzuki	3/31/17	0	0	0
58	2011 Equinox	3/31/17	0	0	0
59	2008 Dodge Avenger	12/04/18	0	0	0
61	2007 Ford Fusion	4/01/18	0	0	0
62	2012 Chrysler T&C light blue wheelchair lift	5/15/19	0	0	0
63	2016 Ford Transit	4/16/20	42,025	6,004	0
64	Land-Wood Lot	10/08/19	15,498	0	0
65	Concrete slab for Shed #1	8/25/21	11,760	301	301
66	Concrete slab for Shed #2	8/25/21	11,760	301	301
68	Dishwasher	11/20/20	4,170	834	0
69	1.92TB SSD Data Read disk Intensive 6GBPS	4/08/22	1,598	320	0
70	1.92TB SSD Data Read disk Intensive 6GBPS	4/08/22	1,598	320	0
71	Dell PowerEdge R340 Server	1/14/22	5,578	1,115	0
72	Woodshed #1	9/13/22	14,216	365	0

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>State</u>	<u>AMT</u>
73	2014 Chevrolet Imapala Limited	9/21/22	6,500	1,300	0
74	2010 Kia LX Sedona Van	6/02/22	4,600	920	0
	Total Other Depreciation		<u>182,638</u>	<u>13,856</u>	<u>602</u>
	Total ACRS and Other Depreciation		<u>182,638</u>	<u>13,856</u>	<u>602</u>
	Grand Totals		<u>195,051</u>	<u>14,175</u>	<u>921</u>

For calendar year 2021, or tax year beginning 10/01/21, ending 09/30/22

Name: **LITTLE BROTHERS FRIENDS OF THE ELDERLY**
 Taxpayer Identification Number: **38-2411631**

		2020	2021	Differences
Revenue	1. Contributions, gifts, grants	813,023	837,341	24,318
	2. Membership dues and assessments			
	3. Government contributions and grants	93,200	90,370	-2,830
	4. Program service revenue			
	5. Investment income	942	3,236	2,294
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	22,800	2,896	-19,904
	8. Net income or (loss) from fundraising events	4,111	27,343	23,232
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue	5,689	17,535	11,846
	12. Total revenue. Add lines 1 through 11	939,765	978,721	38,956
Expenses	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.		69,241	69,241
	16. Salaries, other compensation, and employee benefits	471,864	470,177	-1,687
	17. Professional fundraising fees			
	18. Other professional fees	5,710	15,271	9,561
	19. Occupancy, rent, utilities, and maintenance	39,004	5,561	-33,443
	20. Depreciation and Depletion	45,287	44,773	-514
	21. Other expenses	229,164	279,211	50,047
	22. Total expenses. Add lines 13 through 21	791,029	884,234	93,205
	23. Excess or (Deficit). Subtract line 22 from line 12	148,736	94,487	-54,249
Other Information	24. Total exempt revenue	939,765	978,721	38,956
	25. Total unrelated revenue			
	26. Total excludable revenue	29,431	51,010	21,579
	27. Total assets	716,497	720,544	4,047
	28. Total liabilities	120,995	55,216	-65,779
	29. Retained earnings	595,502	665,328	69,826
	30. Number of voting members of governing body	13	13	
	31. Number of independent voting members of governing body	12	13	
	32. Number of employees	16	19	
	33. Number of volunteers	1321	1185	

Form 990 | **Tax Return History** | **2021**

Name: **LITTLE BROTHERS FRIENDS OF THE ELDERLY** | Employer Identification Number: **38-2411631**

	2017	2018	2019	2020	2021	2022
Contributions, gifts, grants		241,409	735,557	906,223	927,711	
Membership dues						
Program service revenue						
Capital gain or loss			640	22,800	2,896	
Investment income			130	942	3,236	
Fundraising revenue (income/loss)			-3,842	4,111	27,343	
Gaming revenue (income/loss)						
Other revenue			1,170	5,689	17,535	
Total revenue		241,409	733,655	939,765	978,721	
Grants and similar amounts paid						
Benefits paid to or for members						
Compensation of officers, etc.			75,394		69,241	
Other compensation			388,202	471,864	470,177	
Professional fees			7,520	5,710	15,271	
Occupancy costs			30,501	39,004	5,561	
Depreciation and depletion		52,930	48,473	45,287	44,773	
Other expenses			209,619	229,164	279,211	
Total expenses		52,930	759,709	791,029	884,234	
Excess or (Deficit)		188,479	-26,054	148,736	94,487	
Total exempt revenue		241,409	733,655	939,765	978,721	
Total unrelated revenue						
Total excludable revenue			1,940	29,431	51,010	
Total Assets		489,941	577,501	716,497	720,544	
Total Liabilities		33,851	137,774	120,995	55,216	
Net Fund Balances		617,883	439,727	595,502	665,328	

Federal Statements

Taxable Interest on Investments

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST INCOME	\$			14		
TOTAL	\$					0

Taxable Dividends from Securities

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
	\$					3,236
TOTAL	\$					3,236

Federal Statements

Schedule A, Part II, Line 1(e)

Description	Amount
GRANT AWARDS	\$ 45,256
CONTRIBUTIONS (NET OF INDIV CONTRIB)	532,918
IN KIND CONTRIBUTIONS	61,052
IN KIND VEHICLES	11,100
JOYCE HART	
CASH CONTRIBUTION	5,000
HERMAN GUNDLACH DONOR ADVISED FUND	
CASH CONTRIBUTION	5,000
THE CLARE FOUNDATION	
CASH CONTRIBUTION	25,000
JEFFERY PEIFFER	
CASH CONTRIBUTION	6,241
JANE CASPER	
CASH CONTRIBUTION	8,000
MARY THOMPSON FOUNDATION	
CASH CONTRIBUTION	12,000
TOM COLE	
CASH CONTRIBUTION	5,000
DONNA BACKERS	
CASH CONTRIBUTION	7,000
GARY RYTI	
CASH CONTRIBUTION	8,000
JAMES A RUPPE FOUNDATION	
CASH CONTRIBUTION	7,000
JOHN VANWESTENBURG	
CASH CONTRIBUTION	5,000
DIANE SPAYD	
CASH CONTRIBUTION	5,000
PHILIP AND ANN RUPPE	
CASH CONTRIBUTION	5,000
LUCILLE GAGARIN	
CASH CONTRIBUTION	10,000
RUTH SABLICH	
CASH CONTRIBUTION	7,220
CHARLES HICKS AND MARJORIE MCDONALD	
CASH CONTRIBUTION	5,000
MARK SHIELDS	
CASH CONTRIBUTION	5,000

Federal Statements

Schedule A, Part II, Line 1(e) (continued)

Description	Amount
MICHIGAN TRANSPORTATION CONNECTION	
CASH CONTRIBUTION	\$ 9,650
KARL NIEMELA	
CASH CONTRIBUTION	10,000
LITTLE BROTHERS FRIENDS OF THE	
CASH CONTRIBUTION	26,404
HANCOCK CANAL RUN	
CASH CONTRIBUTION	5,000
SOMERO ENTERPRISES	
CASH CONTRIBUTION	5,500
US SMALL BUSINESS ADMINISTRATION	
CASH CONTRIBUTION	90,370
TOTAL	<u>\$ 927,711</u>

Schedule A. Part II. Line 5 - Excess Gifts

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
ANONYMOUS	\$ 120,500	\$ 37,855
ANONYMOUS	105,000	22,355
TOTAL	<u>\$ 225,500</u>	<u>\$ 60,210</u>

Annual Gala

Other Direct Fundraising or Gaming Expenses

<u>Description</u>	<u>Amount</u>
OTHER GALA EXPENSES	\$ <u>942</u>
TOTAL	\$ <u><u>942</u></u>

Forms 990 / 990-EZ Return Summary

For calendar year 2021, or tax year beginning 10/01/21, and ending 09/30/22

LITTLE BROTHERS FRIENDS OF THE ELDERLY 38-2411631

Net Asset / Fund Balance at Beginning of Year		<u>595,502</u>
Revenue		
Contributions	<u>927,711</u>	
Program service revenue		
Investment income	<u>3,236</u>	
Capital gain / loss	<u>2,896</u>	
Fundraising / Gaming:		
Gross revenue	<u>48,341</u>	
Direct expenses	<u>20,998</u>	
Net income	<u>27,343</u>	
Other income	<u>17,535</u>	
Total revenue		<u>978,721</u>
Expenses		
Program services	<u>623,522</u>	
Management and general	<u>144,410</u>	
Fundraising	<u>116,302</u>	
Total expenses		<u>884,234</u>
Excess / (deficit)		<u>94,487</u>
Changes		<u>-24,661</u>
Net Asset / Fund Balance at End of Year		<u>665,328</u>

Reconciliation of Revenue	
Total revenue per financial statements	<u>999,275</u>
Less:	
Unrealized gains	<u>-22,733</u>
Donated services	<u>24,217</u>
Recoveries	
Other	<u>20,998</u>
Plus:	
Investment expenses	<u>784</u>
Other	<u>1,144</u>
Total revenue per return	<u>978,721</u>

Reconciliation of Expenses	
Total expenses per financial statements	<u>929,449</u>
Less:	
Donated services	<u>24,217</u>
Prior year adjustments	
Losses	
Other	<u>20,998</u>
Plus:	
Investment expenses	
Other	
Total expenses per return	<u>884,234</u>

Balance Sheet			
	Beginning	Ending	Differences
Assets	<u>716,497</u>	<u>720,544</u>	
Liabilities	<u>120,995</u>	<u>55,216</u>	
Net assets	<u>595,502</u>	<u>665,328</u>	<u>69,826</u>

Miscellaneous Information

Amended return _____
 Return / extended due date 08/15/23
 Failure to file penalty _____