

**BIG BROTHERS BIG SISTERS  
OF SOUTHWEST MICHIGAN**

**TAX RETURN**

**December 31, 2022**



Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

COPY

OMB No. 1545-0047

2022

For calendar year 2022, or fiscal year beginning . . . . . 2022, and ending . . . . . 20 . . . . .

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

Department of the Treasury Internal Revenue Service

Name of filer Big Brothers Big Sisters of Southwest Michigan EIN or SSN 38-1720832

Name and title of officer or person subject to tax Amy Kuchta Chief Executive Offi

Part I Type of Return and Return Information

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

Table with 2 columns: Line number and description, and Amount. Line 1a: Form 990 check here (checked), Line 1b: Total revenue, if any (Form 990, Part VIII, column (A), line 12) = 2,073,360.

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

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) . . . . ., (EIN) . . . . . and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize Cole Gavlas, P.C. to enter my PIN 20832 as my signature. Enter five numbers, but do not enter all zeros.

on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax Date 08/28/23

Part III Certification and Authentication

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

38823249024

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature Jason Martin Date 08/28/23

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So



Form **990**

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

OMB No. 1545-0047

**2022**  
 Open to Public Inspection

Department of the Treasury  
 Internal Revenue Service

**A For the 2022 calendar year, or tax year beginning** , **and ending** \_\_\_\_\_

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

**C** Name of organization **Big Brothers Big Sisters of Southwest Michigan**  
 Doing business as \_\_\_\_\_  
 Number and street (or P.O. box if mail is not delivered to street address) **3501 Covington Road** Room/suite \_\_\_\_\_  
 City or town, state or province, country, and ZIP or foreign postal code **Kalamazoo MI 49001**

**D** Employer identification number **38-1720832**  
**E** Telephone number **269-382-6800**  
**G** Gross receipts \$ **2,281,199**

**F** Name and address of principal officer:  
**Brian Lueth**  
**3501 Covington Road**  
**Kalamazoo MI 49001**

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

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

**J** Website: **www.thinkbigtoday.org**

**K** Form of organization:  Corporation  Trust  Association  Other

**L** Year of formation: **1958** **M** State of legal domicile: **MI**

**Part I Summary**

<b>Activities &amp; Governance</b>	1 Briefly describe the organization's mission or most significant activities: CREATE AND SUPPORT ONE-TO-ONE MENTORING RELATIONSHIPS THAT IGNITE THE POWER AND PROMISE OF YOUTH.			
	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)		
	4	Number of independent voting members of the governing body (Part VI, line 1b)		
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)		
	6	Total number of volunteers (estimate if necessary)		
	7a	Total unrelated business revenue from Part VIII, column (C), line 12		
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11			
<b>Revenue</b>	8 Contributions and grants (Part VIII, line 1h)		Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)		1,668,755	1,367,918
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		40,275	23,952
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		416,490	681,490
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		2,125,520	2,073,360
<b>Expenses</b>	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0	
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,280,432	1,237,536
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	
	b Total fundraising expenses (Part IX, column (D), line 25)		307,484	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		469,261	542,458
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		1,749,693	1,779,994	
19 Revenue less expenses. Subtract line 18 from line 12		375,827	293,366	
<b>Net Assets or Fund Balances</b>	20 Total assets (Part X, line 16)		Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)		2,900,473	2,980,760
	22 Net assets or fund balances. Subtract line 21 from line 20		94,360	147,032
		2,806,113	2,833,728	

**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 **Amy Kuchta** Date \_\_\_\_\_  
 Type or print name and title **Chief Executive Offi**

**Paid Preparer Use Only** Print/Type preparer's name **Jason Martin** Preparer's signature **Jason Martin** Date **08/28/23** Check  if self-employed  PTIN **P00436816**

Firm's name **Cole Gavlas, P.C.** Firm's EIN **38-3144204**  
 Firm's address **2401 W Centre Ave**  
**Portage, MI 49024** Phone no. **269-329-6600**

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

For Paperwork Reduction Act Notice, see the separate instructions.

**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:

**CREATE AND SUPPORT ONE-TO-ONE MENTORING RELATIONSHIPS THAT IGNITE THE POWER AND PROMISE OF YOUTH.**

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 \$ **823,774** including grants of \$ ) (Revenue \$ )  
**DURING 2022, OVER 275 CHILDREN WITH MENTORING RELATIONSHIPS AS DESCRIBED IN THE ORGANIZATION'S MISSION. ALL REVENUES AND EXPENSES ARE DIRECTLY RELATED TO OUR MENTORING RELATIONSHIP SERVICES.**

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )  
**N/A**

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

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

4e Total program service expenses **823,774**

**Part IV Checklist of Required Schedules**

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

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

		Yes	No
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	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? 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	<b>Section 501(c)(3) organizations.</b> 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? <b>Note:</b> 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?		

1a	8
1b	0

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

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	<b>2a</b>	<b>24</b>
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	<b>2b</b>	<b>X</b>
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>3a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	<b>3b</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	<b>4a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	<b>5a</b>	<b>X</b>
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	<b>5b</b>	<b>X</b>
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	<b>5c</b>	
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	<b>6b</b>	
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	<b>7a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?	<b>7b</b>	<b>X</b>
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	<b>7c</b>	<b>X</b>
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year	<b>7d</b>	
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	<b>7e</b>	<b>X</b>
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	<b>7f</b>	<b>X</b>
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	<b>7g</b>	<b>X</b>
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	<b>7h</b>	<b>X</b>
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	<b>8</b>	
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?	<b>9a</b>	
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	<b>9b</b>	
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	<b>10a</b>	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	<b>10b</b>	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	<b>11a</b>	
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	<b>11b</b>	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	<b>12a</b>	
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	<b>12b</b>	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.	<b>13a</b>	
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	<b>13b</b>	
<b>c</b>	Enter the amount of reserves on hand	<b>13c</b>	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?	<b>14a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	<b>14b</b>	
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	<b>15</b>	<b>X</b>
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	<b>16</b>	<b>X</b>
<b>17</b>	<b>Section 501(c)(21) organizations.</b> Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	<b>17</b>	



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

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

**Section A. Governing Body and Management**

		Yes	No
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.		
	1a	26	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	26	
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?	2	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?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	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?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	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.	9	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?	10a	X
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?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	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?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization	15b	X
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
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?	16a	X
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?	16b	

**Section C. Disclosure**

17	List the states with which a copy of this Form 990 is required to be filed	MI
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> 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	
	Cole Gavlas PC	2401 W Centre Ave
	Portage	MI 49024
		269-488-9476

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Amy Kuchta	40.00									
Chief Executive Offi	0.00			X			130,150	0	17,280	
(2) Vincent L. Behnke	1.00									
Director	0.00	X					0	0	0	
(3) Eric Bird	1.00									
Director	0.00	X					0	0	0	
(4) Nathan W. Bolton	1.00									
Director	0.00	X					0	0	0	
(5) Kari Brown	1.00									
Director	0.00	X					0	0	0	
(6) Joshua Bush	1.00									
Treasurer	0.00	X		X			0	0	0	
(7) Kimberly Carter	1.00									
Vice-President	0.00	X		X			0	0	0	
(8) Susan Culhane	1.00									
Director	0.00	X					0	0	0	
(9) Craig Davies	1.00									
Secretary	0.00	X		X			0	0	0	
(10) Ryan Denooyer	1.00									
President Elect	0.00	X		X			0	0	0	
(11) Kristen Devries	1.00									
Director	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) Chelsie Fall	1.00									
Director	0.00	X						0	0	
(13) Kate Getman	1.00									
Director	0.00	X						0	0	
(14) Torean Greeley	1.00									
Director	0.00	X						0	0	
(15) Gus Hoffman	1.00									
Director	0.00	X						0	0	
(16) Trisha Kidd	1.00									
Director	0.00	X						0	0	
(17) Brian Lueth	1.00									
President	0.00	X		X				0	0	
(18) Jason Machnik	1.00									
Director	0.00	X						0	0	
(19) Matthew Montange	1.00									
Director	0.00	X						0	0	
<b>1b Subtotal</b>								<b>130,150</b>	<b>17,280</b>	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>								<b>130,150</b>	<b>17,280</b>	

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

	Yes	No
<b>3</b> 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
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual		X
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? 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	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	73,794				
	1b Membership dues					
	1c Fundraising events					
	1d Related organizations					
	1e Government grants (contributions)					
	1f All other contributions, gifts, grants, and similar amounts not included above	1,294,124				
	1g Noncash contributions included in lines 1a-1f	\$ 46,800				
	1h <b>Total.</b> Add lines 1a-1f	1,367,918				
			Business Code			
<b>Program Service Revenue</b>	2a					
	b					
	c					
	d					
	e					
	f All other program service revenue					
	g <b>Total.</b> Add lines 2a-2f					
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)	22,974			22,974	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real		(ii) Personal		
		6a				
		6b Less: rental expenses	6b			
	6c Rental inc. or (loss)	6c				
	d Net rental income or (loss)					
	7a Gross amount from sales of assets other than inventory	(i) Securities		(ii) Other		
		7a	978			
		7b Less: cost or other basis and sales exps.	7b			
	7c Gain or (loss)	7c	978			
	d Net gain or (loss)	978			978	
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a	846,965			
		8b Less: direct expenses	8b	207,839		
c Net income or (loss) from fundraising events		639,126				
9a Gross income from gaming activities. See Part IV, line 19	9a					
	9b Less: direct expenses	9b				
	c Net income or (loss) from gaming activities					
10a Gross sales of inventory, less returns and allowances	10a					
	10b Less: cost of goods sold	10b				
	c Net income or (loss) from sales of inventory					
		Business Code				
<b>Miscellaneous Revenue</b>	11a Employee retention credit	42,358			42,358	
	11b Miscellaneous	6			6	
	11c					
	11d All other revenue					
	11e <b>Total.</b> Add lines 11a-11d	42,364				
12 <b>Total revenue.</b> See instructions	2,073,360	0	0	66,316		

**Part IX Statement of Functional Expenses**

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

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
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	130,150		130,150	
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	935,658	576,862	120,996	237,800
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	90,511	55,764	21,571	13,176
10 Payroll taxes	81,217	44,912	18,501	17,804
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	130,026	39,567	82,926	7,533
12 Advertising and promotion	13,457	7,689	589	5,179
13 Office expenses	76,305	37,732	26,569	12,004
14 Information technology	80,118	30,888	42,912	6,318
15 Royalties				
16 Occupancy	80,236	5,872	72,591	1,773
17 Travel	10,295	5,227	3,389	1,679
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	116,006		116,006	
23 Insurance	24,373	16,165	4,814	3,394
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 Volunteer recognition	7,878	720	6,528	630
b Staff training	2,260	1,202	906	152
c Activities	1,032	732	288	12
d Miscellaneous expense	472	442		30
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	1,779,994	823,774	648,736	307,484
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
<b>Assets</b>	1 Cash—non-interest-bearing		1	206,138
	2 Savings and temporary cash investments	824,960	2	813,094
	3 Pledges and grants receivable, net	30,824	3	43,765
	4 Accounts receivable, net	54,594	4	176,900
	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	16,812	7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	27,625	9	49,372
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,472,554		
	b Less: accumulated depreciation	10b 1,163,851	416,989	10c 308,703
	11 Investments—publicly traded securities	1,476,215	11	1,305,753
	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	52,454	15	77,035
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 33)	2,900,473	16	2,980,760	
<b>Liabilities</b>	17 Accounts payable and accrued expenses	94,360	17	127,626
	18 Grants payable		18	
	19 Deferred revenue		19	19,406
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25	94,360	26	147,032
<b>Net Assets or Fund Balances</b>	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	2,628,889	27	2,393,689
	28 Net assets with donor restrictions	177,224	28	440,039
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 <b>Total net assets or fund balances</b>	2,806,113	32	2,833,728
33 <b>Total liabilities and net assets/fund balances</b>	2,900,473	33	2,980,760	

**Part XI Reconciliation of Net Assets**

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,073,360
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,779,994
3	Revenue less expenses. Subtract line 2 from line 1	3	293,366
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,806,113
5	Net unrealized gains (losses) on investments	5	-255,116
6	Donated services and use of facilities	6	
7	Investment expenses	7	-10,635
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,833,728

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**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			
(20) <b>Jenasia Morris</b>	1.00									
Director	0.00	X						0	0	0
(21) <b>Beatrice Orns</b>	1.00									
Director	0.00	X						0	0	0
(22) <b>Jennifer Shea</b>	1.00									
Director	0.00	X						0	0	0
(23) <b>Patrick Sweeney</b>	1.00									
Director	0.00	X						0	0	0
(24) <b>Darren Timmeney</b>	1.00									
Director	0.00	X						0	0	0
(25) <b>Sanita L. Virgil</b>	1.00									
Director	0.00	X						0	0	0
(26) <b>Erin Visscher</b>	1.00									
Director	0.00	X						0	0	0
<b>1b Subtotal</b>										
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>										

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

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

**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

SCHEDULE A (Form 990)

Public Charity Status and Public Support

OMB No. 1545-0047

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

2022

Open to Public Inspection

Department of the Treasury Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

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

Name of the organization

Big Brothers Big Sisters of Southwest Michigan

Employer identification number

38-1720832

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 X 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).

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

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	560,391	790,916	1,515,189	1,668,755	1,367,918	5,903,169
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 <b>Total.</b> Add lines 1 through 3	560,391	790,916	1,515,189	1,668,755	1,367,918	5,903,169
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)						939,236
6 <b>Public support.</b> Subtract line 5 from line 4						4,963,933

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	560,391	790,916	1,515,189	1,668,755	1,367,918	5,903,169
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	15,341	23,318	20,511	18,696	22,974	100,840
9 Net income from unrelated business activities, whether or not the business is regularly carried on			58			58
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					42,364	42,364
11 <b>Total support.</b> Add lines 7 through 10						6,046,431
12 Gross receipts from related activities, etc. (see instructions)					12	846,965
13 <b>First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b>						<input type="checkbox"/>

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

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	82.10 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	98.55 %
16a <b>33 1/3% support test—2022.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b <b>33 1/3% support test—2021.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a <b>10%-facts-and-circumstances test—2022.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b <b>10%-facts-and-circumstances test—2021.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	



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

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

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total. Add lines 1 through 5; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support. (Subtract line 7c from line 6.)

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b; 12 Other income. Do not include gain or loss from the sale of capital assets; 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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2021 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests—2022. 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—2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** *(continued)*

	Yes	No
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?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		

**Section B. Type I Supporting Organizations**

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

**Section C. Type II Supporting Organizations**

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

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

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

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

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

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

Section A – Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B – Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C – Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	

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

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	<b>Total of lines 3a through 3e</b>		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, 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 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		





**Schedule B**  
**(Form 990)**

 Department of the Treasury  
 Internal Revenue Service

**Schedule of Contributors**

 Attach to Form 990 or Form 990-PF.  
 Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Name of the organization <b>Big Brothers Big Sisters of          Southwest Michigan</b>	Employer identification number <b>38-1720832</b>
--	---

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 33 $\frac{1}{3}$ % 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) (2022)

Name of organization

**Big Brothers Big Sisters of**

Employer identification number

**38-1720832**

**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	Irving S. Gilmore Foundation 136 E Michigan Ave Kalamazoo MI 49007	\$ 180,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Stryker Johnston Foundation 180 E Water St, Suite 3000 Kalamazoo MI 49007	\$ 150,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Van Dalson Youth Endowment 3501 Covington Rd Kalamazoo MI 49001	\$ 35,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Schupan & Sons Inc. 2619 Miller Rd Kalamazoo MI 49001	\$ 75,532	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	NuWave Technology Partners, Inc. 5268 Azo Ct Kalamazoo MI 49048	\$ 46,800	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" 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.)

Name of organization

**Big Brothers Big Sisters of**

Employer identification number

**38-1720832**

**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
5	<p><b>In Kind Contributions</b></p> <p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ <b>46,800</b></p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>
	<p>.....</p> <p>.....</p> <p>.....</p>	<p>\$ .....</p>	<p>.....</p>

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

2022

Open to Public Inspection

Name of the organization: Big Brothers Big Sisters of Southwest Michigan; Employer identification number: 38-1720832

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

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

Form for Part II with multiple questions (1-9) regarding conservation easements, including checkboxes for purposes and a table for line 2 details.

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.

Form for Part III with questions (1a, 1b, 2) regarding art and historical treasures, including dollar amount fields.



**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		50,000		50,000
b Buildings		1,105,192	939,592	165,600
c Leasehold improvements				
d Equipment		317,362	224,259	93,103
e Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>308,703</b>

**Part VII Investments – Other Securities.**

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

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (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	1,807,609
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	-255,116	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	-255,116	
3	Subtract line 2e from line 1	3	2,062,725	
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	10,635	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	10,635	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	2,073,360	

**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	1,779,994
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e		
3	Subtract line 2e from line 1	3	1,779,994	
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	1,779,994	

**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 X - FIN 48 Footnote**

Income taxes - The Organization is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170 (b) (1) (A) and has been classified as an Organization other than a private foundation under Section 509 (a) (2).

The Organization evaluates all significant tax positions under a more likely than not threshold as required by U.S. generally accepted accounting principles. As of December 31, 2022, the Organization does not believe that it has taken any tax positions that would require the recording of any

**Part XIII Supplemental Information** *(continued)*

additional tax liability nor does it believe that there are any unrealized tax benefits that would either increase or decrease in the next twelve months. The Organization's income tax returns are subject to examination by the appropriate taxing jurisdictions. As of December 31, 2022, the Organization's federal return generally remains open for the last three years.

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

OMB No. 1545-0047

**2022**

Open to Public Inspection

Name of the organization

**Big Brothers Big Sisters of  
Southwest Michigan**

Employer identification number

**38-1720832**

**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							
<b>Total</b>							

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>Benefit Dinner</u> (event type)	<u>Fire &amp; Ice Gala</u> (event type)	<u>2</u> (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	524,161	218,397	104,407	846,965
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)	524,161	218,397	104,407	846,965
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	145,006	55,775	7,058	207,839
	10 Direct expense summary. Add lines 4 through 9 in column (d)				207,839
	11 Net income summary. Subtract line 10 from line 3, column (d)				639,126

**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))
		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: \_\_\_\_\_  
 \_\_\_\_\_



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2022**

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

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

Name of the organization

**Southwest Michigan**

Employer identification number

**38-1720832**

**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				
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 ( <b>Services</b> )	<b>X</b>	<b>1</b>	<b>46,800</b>	<b>Fair Market Value</b>
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 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		<b>X</b>
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?	<b>X</b>	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		<b>X</b>
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.		





**SCHEDULE O**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

Attach to Form 990 or Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

**Open to Public  
Inspection**

Name of the organization

**Big Brothers Big Sisters of  
Southwest Michigan**

Employer identification number

**38-1720832**

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

COPY OF FORM 990 EMAILED TO THE BOARD OF DIRECTORS AND A PRINTED PAPER COPY  
IS PROVIDED UPON REQUEST.

Form 990, Part VI, Line 12c - Enforcement of Conflicts Policy

BBBS REQUIRES A CONFLICT OF INTEREST FORM TO BE COMPLETED BY EACH BOARD  
MEMBER WHEN THEY ARE ACCEPTED FOR BOARD MEMBERSHIP. ALL BOARD MEMBERS WILL  
COMPLETE A NEW FORM ANNUALLY IN JANUARY. THE COMPLETED FORM WILL BE  
MAINTAINED BY THE AGENCY AND REVIEWED BY THE BOARD'S EXECUTIVE COMMITTEE.

Form 990, Part VI, Line 15a - Compensation Process for Top Official

A PERFORMANCE REVIEW IS CONDUCTED ANNUALLY BY THE BOARD OF DIRECTORS'  
PERSONNEL COMMITTEE. THE PERSONNEL COMMITTEE REVIEWS POSITIONS IN THE FIELD  
AND STATE FOR COMPENSATION COMPARISONS. ANY SALARY INCREASE IS RECOMMENDED  
BY THE PERSONNEL COMMITTEE AND APPROVED BY THE BOARD.

Form 990, Part VI, Line 15b - Compensation Process for Officers

OFFICERS ARE NOT COMPENSATED. FOR KEY EMPLOYEES, A PERFORMANCE REVIEW IS  
CONDUCTED ANNUALLY BY THE BOARD OF DIRECTORS' PERSONNEL COMMITTEE. THE  
PERSONNEL COMMITTEE REVIEWS POSITIONS IN THE FIELD AND STATE FOR  
COMPENSATION COMPARISONS. ANY SALARY INCREASE IS RECOMMENDED BY THE  
PERSONNEL COMMITTEE AND APPROVED BY THE BOARD.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

**ALL APPLICABLE DOCUMENTS ARE AVAILABLE BY VISITING THE ORGANIZATION'S**

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

Schedule O (Form 990) 2022

Name of the organization

Employer identification number

**Big Brothers Big Sisters of**

**38-1720832**

**OFFICE FOR VIEWING ON-SITE, PAPER COPIES CAN BE MAILED OR ELECTRONIC COPIES  
CAN BE EMAILED TO THE REQUESTOR.**

Form **4562**

Department of the Treasury  
Internal Revenue Service

**Depreciation and Amortization**  
(Including Information on Listed Property)  
Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2022**

Attachment  
Sequence No. **179**

Name(s) shown on return **Big Brothers Big Sisters of Southwest Michigan** Identifying number **38-1720832**

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.

1	Maximum amount (see instructions)	1	1,080,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,700,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2021 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2023. Add lines 9 and 10, less line 12	13	

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.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	116,011

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

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2022	17	0
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 <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	116,011
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2022)

# Federal Asset Report

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>Prior MACRS:</b>									
97	10 - 60 ROUND TABLES - CUSTER WO	8/10/06	1,865			1,865	5 HY 200DB	1,865	0
100	3 FOLDING CHAIR CART - HOLDS 45 C	8/10/06	846			846	5 HY 200DB	846	0
101	15 EUROTECH BLACK LEATHER CHAI	8/10/06	1,485			1,485	5 HY 200DB	1,485	0
			<u>4,196</u>			<u>4,196</u>		<u>4,196</u>	<u>0</u>
<b>Other Depreciation:</b>									
24	DONOR DATBASE BLACKBAUD	10/11/04	12,020			12,020	5 MO S/L	12,020	0
34	LAND	6/14/05	50,000			50,000	0 -- Land	0	0
35	BUILDING	6/14/05	527,683			527,683	20 MO S/L	437,537	26,384
36	MASONRY WORK - BONNEMA	12/31/05	21,344			21,344	20 MO S/L	17,075	1,067
37	ELECTRIC CONSTRUCTION	12/31/05	52,331			52,331	20 MO S/L	41,865	2,616
38	DEMOLITION - CONTINENTAL CONST	12/31/05	14,963			14,963	20 MO S/L	11,970	749
39	HVAC - R.W. LAPINE INC.	12/31/05	61,047			61,047	20 MO S/L	48,838	3,052
41	ARCHITECT FEES	12/31/05	20,000			20,000	20 MO S/L	16,000	1,000
42	MOBILIZATION-CONTRACTORS MECI	12/31/05	500			500	20 MO S/L	400	25
43	SOIL GROUND SAMPLING	12/31/05	1,550			1,550	20 MO S/L	1,240	78
44	ASBESTOS SURVEY	12/31/05	200			200	20 MO S/L	160	10
45	CITY BUILDING PERMIT	12/31/05	3,234			3,234	20 MO S/L	2,587	162
46	ENGINEERING PERMIT	12/31/05	1,700			1,700	20 MO S/L	1,360	85
52	ELECTRICAL - PAID THRU MBE	12/31/05	400			400	20 MO S/L	320	20
53	CONSTRUCTION - PAID THRU MBE	12/31/05	1,074			1,074	20 MO S/L	859	54
55	GENERAL CONDITIONS-CONTRACTOR	6/30/06	2,117			2,117	20 MO S/L	1,641	106
56	DEMO-CONTRACTORS MECHANICAL	6/30/06	3,000			3,000	20 MO S/L	2,325	150
57	SAWCUT-CONTRACTORS MECHANIC,	6/30/06	5,000			5,000	20 MO S/L	3,875	250
58	FIXTURES & EQUIPMENT-CONTRACT	6/30/06	8,000			8,000	20 MO S/L	6,200	400
59	DOMESTIC WATER-CONTRACTORS M	6/30/06	7,000			7,000	20 MO S/L	5,425	350
60	WASTE & VENT-CONTRACTORS MECI	6/30/06	6,100			6,100	20 MO S/L	4,728	305
61	INSULATION-CONTRACTORS MECHA	6/30/06	3,950			3,950	20 MO S/L	3,061	198
62	SPINKLER SYSTEM - RELIABLE FIRE I	6/30/06	19,150			19,150	20 MO S/L	14,841	958
63	ROOF IMPROVEMENTS - HOEKSTRA J	6/30/06	34,517			34,517	20 MO S/L	26,751	1,726
64	FRAMING OF WINDOWS - DOVEY'S DI	6/30/06	4,100			4,100	20 MO S/L	3,178	205
65	GATE AROUND HVAC UNIT -	6/30/06	1,100			1,100	10 MO S/L	1,100	0
66	FRONT GLASS FRAMED - J & J PAINT	6/30/06	14,000			14,000	20 MO S/L	10,850	700
67	PAINTING - MILES PAINTING	6/30/06	18,820			18,820	20 MO S/L	14,586	941
68	FRAMING - NELSON CUSTOM HOMES	6/30/06	2,500			2,500	20 MO S/L	1,938	125
69	INSULATION - SKY KING, LLC	6/30/06	6,000			6,000	20 MO S/L	4,650	300
70	DRYWALL - SEE-WRIGHT, LLC	6/30/06	17,030			17,030	20 MO S/L	13,198	852
71	PARKING LOT - GLOBE CONSTRUCTIC	6/30/06	15,000			15,000	10 MO S/L	15,000	0
72	DOORS & TRIM - NELSON CUSTOM HC	6/30/06	8,175			8,175	20 MO S/L	6,336	408
73	UNDERLAYMENT FOR FLOOR - KENT	6/30/06	6,950			6,950	20 MO S/L	5,386	348
74	PREP FLOORS - NELSON CUSTOM HOI	6/30/06	7,300			7,300	20 MO S/L	5,658	365
75	PAINTING - WEST MICHIGAN PAINTIN	6/30/06	4,018			4,018	20 MO S/L	3,114	201
76	POUR WALLS, PATCH FLOOR, CEMEN'	6/30/06	38,500			38,500	20 MO S/L	29,838	1,925
77	LUMBER/TRIM - SEE WRIGHT, LLC	6/30/06	55,854			55,854	20 MO S/L	43,287	2,793
78	DOOR LOCKS	6/30/06	3,348			3,348	5 MO S/L	3,348	0
79	DRYWALL INSTALLATION - SEE-WRIC	6/30/06	11,685			11,685	20 MO S/L	9,056	584
80	FLOORCOVERING - SEE WRIGHT, LLC	6/30/06	7,958			7,958	20 MO S/L	6,167	398
81	CUSTOM INTERIORS - SEE WRIGHT, L	6/30/06	10,100			10,100	5 MO S/L	10,100	0
82	MISC. BUILDING IMPROVEMENTS - SE	6/30/06	6,353			6,353	20 MO S/L	4,924	318
83	MAILBOX SLOTS - CONTINENTAL CO.	6/30/06	2,197			2,197	5 MO S/L	2,197	0
84	RAMP RAILS	6/30/06	1,964			1,964	20 MO S/L	1,522	98
85	PARTITIONS - BAREMAN ASSOCIATES	6/30/06	6,295			6,295	5 MO S/L	6,295	0
86	LIGHT POLE AT DRIVEWAY - KALAM,	6/30/06	3,500			3,500	10 MO S/L	3,500	0
88	PARTITION INSTALLATION - CUSTER	6/30/06	6,720			6,720	5 MO S/L	6,720	0
89	MINI BLINDS - CREATIVE WINDOW TI	6/30/06	2,384			2,384	5 MO S/L	2,384	0
90	EXTERIOR SIGN - SIGN ART	6/30/06	16,245			16,245	10 MO S/L	16,245	0
91	TILE PLATES - PARTNERS IN RECOGN	6/30/06	12,708			12,708	5 MO S/L	12,708	0
98	10 - 24X60 FOLDING TABLES - CUSTEF	8/10/06	1,075			1,075	5 MO S/L	1,075	0
99	120 VIRCO METAL FOLDING CHAIRS -	8/10/06	3,464			3,464	5 MO S/L	3,464	0
102	SEE WRIGHT, LLC	6/30/06	18,581			18,581	20 MO S/L	14,400	929
104	STOVE - ABC APPLIANCE	6/30/06	582			582	5 MO S/L	582	0
118	Matchforce Software (Used to be AIM)	3/01/08	5,700			5,700	5 MO S/L	5,700	0
131	2 DESKTOPS: DELL OPTIPLEX 39 1 of 2	2/07/12	2,704			2,704	5 MO S/L	2,704	0
132	REFRIGERATOR	7/25/14	1,173			1,173	5 MO S/L	1,173	0
133	RECOGNITION WALL	9/01/14	2,927			2,927	15 MO S/L	1,431	195
138	MEMORY & HARD DRIVE SERVER	9/07/16	3,242			3,242	10 MO S/L	1,729	324
139	ROOF IMPROVEMENTS	2/01/16	9,400			9,400	20 MO S/L	2,781	470

2030 Big Brothers Big Sisters of  
38-1720832

## Federal Asset Report

FYE: 12/31/2022 Mth: 12/31/2022

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
140	DELL OPTIPLEX DESKTOP	12/31/17	1,028			1,028	5 MO S/L	822	206
141	DELL OPTIPLEX DESKTOP	12/31/17	1,028			1,028	5 MO S/L	822	206
150	NETWORK REFRESH KALAMAZOO	12/31/17	22,285			22,285	5 MO S/L	17,828	4,457
151	NETWORK REFRESH BATTLE CREEK	12/31/17	10,838			10,838	5 MO S/L	8,671	2,167
152	DELL POWEREDGE T430 SERVER	12/31/17	17,959			17,959	5 MO S/L	14,367	3,592
153	CISCO PHONE SYSTEM	12/31/17	24,952			24,952	5 MO S/L	19,962	4,990
154	TECHSOUP SOFTWARE PURCHASE	12/31/17	2,330			2,330	5 MO S/L	1,864	466
155	STUCCO WORK	5/19/17	4,945			4,945	5 MO S/L	4,533	412
156	ASPHALT REPAIR AND SEALING	8/26/17	4,475			4,475	5 MO S/L	3,878	597
	Sold/Scrapped: 12/31/22								
157	8 DELL LATITUDE 3390 2-IN-1 LAPTOP	10/24/18	13,429			13,429	5 MO S/L	8,505	2,686
159	8 DELL LATITUDE 3400 LAPTOP	5/23/19	14,443			14,443	5 MO S/L	7,462	2,889
160	UNINTERRUPTIBLE POWER SUPPLY U	5/30/19	2,288			2,288	5 MO S/L	1,182	458
161	2 DELL LATITUDE 3500 LAPTOPS	7/23/19	3,673			3,673	5 MO S/L	1,775	735
162	AOS COPIER LEASE (4 COPIERS)	7/09/19	23,625			23,625	5 MO S/L	11,813	4,725
163	DELL LAPTOP 16GB RAM	2/04/20	2,774			2,774	5 MO S/L	1,063	555
164	KITCHEN COUNTER & SINK	2/23/21	3,200			3,200	5 MO S/L	533	640
165	DELL XPS 13 2 IN 1 9310 LAPTOP	3/01/21	1,824			1,824	5 MO S/L	304	365
166	RECEPTION GLASS PARTITION & MAI	3/02/21	5,987			5,987	5 MO S/L	998	1,197
167	11 DELL LATITUDE 7420 2 IN 1 LAPTOI	7/26/21	28,117			28,117	5 MO S/L	2,343	5,624
168	WEBSITE	12/31/21	79,383			79,383	3 MO S/L	0	26,461
169	ASPHALT REPAIR AND SEALING	9/16/22	5,820			5,820	5 MO S/L	0	291
170	DOOR ACCESS CONTROL	9/22/22	1,900			1,900	7 MO S/L	0	68
	<b>Total Other Depreciation</b>		<u>1,472,835</u>			<u>1,472,835</u>		<u>1,048,127</u>	<u>116,011</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,472,835</u>			<u>1,472,835</u>		<u>1,048,127</u>	<u>116,011</u>
	<b>Grand Totals</b>		1,477,031			1,477,031		1,052,323	116,011
	<b>Less: Dispositions and Transfers</b>		4,475			4,475		3,878	597
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>1,472,556</u>			<u>1,472,556</u>		<u>1,048,445</u>	<u>115,414</u>

2030 Big Brothers Big Sisters of

38-1720832

FYE: 12/31/2022 Mth: 12/31/2022

## MI Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MI Prior	MI Current	Federal Current	Difference Fed - MI
<b>Prior MACRS:</b>								
97	10 - 60 ROUND TABLES - CUSTER WO	8/10/06	1,865	1,865	1,865	0	0	0
100	3 FOLDING CHAIR CART - HOLDS 45 C	8/10/06	846	846	846	0	0	0
101	15 EUROTECH BLACK LEATHER CHAI	8/10/06	1,485	1,485	1,485	0	0	0
			<u>4,196</u>	<u>4,196</u>	<u>4,196</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Other Depreciation:</b>								
24	DONOR DATBASE BLACKBAUD	10/11/04	12,020	12,020	12,020	0	0	0
34	LAND	6/14/05	50,000	50,000	0	0	0	0
35	BUILDING	6/14/05	527,683	527,683	437,537	26,384	26,384	0
36	MASONRY WORK - BONNEMA	12/31/05	21,344	21,344	17,075	1,067	1,067	0
37	ELECTRIC CONSTRUCTION	12/31/05	52,331	52,331	41,865	2,616	2,616	0
38	DEMOLITION - CONTINENTAL CONST	12/31/05	14,963	14,963	11,970	749	749	0
39	HVAC - R.W. LAPINE INC.	12/31/05	61,047	61,047	48,838	3,052	3,052	0
41	ARCHITECT FEES	12/31/05	20,000	20,000	16,000	1,000	1,000	0
42	MOBILIZATION-CONTRACTORS MECI	12/31/05	500	500	400	25	25	0
43	SOIL GROUND SAMPLING	12/31/05	1,550	1,550	1,240	78	78	0
44	ASBESTOS SURVEY	12/31/05	200	200	160	10	10	0
45	CITY BUILDING PERMIT	12/31/05	3,234	3,234	2,587	162	162	0
46	ENGINEERING PERMIT	12/31/05	1,700	1,700	1,360	85	85	0
52	ELECTRICAL - PAID THRU MBE	12/31/05	400	400	320	20	20	0
53	CONSTRUCTION - PAID THRU MBE	12/31/05	1,074	1,074	859	54	54	0
55	GENERAL CONDITIONS-CONTRACTOR	6/30/06	2,117	2,117	1,641	106	106	0
56	DEMO-CONTRACTORS MECHANICAL	6/30/06	3,000	3,000	2,325	150	150	0
57	SAWCUT-CONTRACTORS MECHANIC,	6/30/06	5,000	5,000	3,875	250	250	0
58	FIXTURES & EQUIPMENT-CONTRACT	6/30/06	8,000	8,000	6,200	400	400	0
59	DOMESTIC WATER-CONTRACTORS M	6/30/06	7,000	7,000	5,425	350	350	0
60	WASTE & VENT-CONTRACTORS MECI	6/30/06	6,100	6,100	4,728	305	305	0
61	INSULATION-CONTRACTORS MECHA	6/30/06	3,950	3,950	3,061	198	198	0
62	SPINKLER SYSTEM - RELIABLE FIRE I	6/30/06	19,150	19,150	14,841	958	958	0
63	ROOF IMPROVEMENTS - HOEKSTRA I	6/30/06	34,517	34,517	26,751	1,726	1,726	0
64	FRAMING OF WINDOWS - DOVEY'S DI	6/30/06	4,100	4,100	3,178	205	205	0
65	GATE AROUND HVAC UNIT -	6/30/06	1,100	1,100	1,100	0	0	0
66	FRONT GLASS FRAMED - J & J PAINT	6/30/06	14,000	14,000	10,850	700	700	0
67	PAINTING - MILES PAINTING	6/30/06	18,820	18,820	14,586	941	941	0
68	FRAMING - NELSON CUSTOM HOMES	6/30/06	2,500	2,500	1,938	125	125	0
69	INSULATION - SKY KING, LLC	6/30/06	6,000	6,000	4,650	300	300	0
70	DRYWALL - SEE-WRIGHT, LLC	6/30/06	17,030	17,030	13,198	852	852	0
71	PARKING LOT - GLOBE CONSTRUCTIC	6/30/06	15,000	15,000	15,000	0	0	0
72	DOORS & TRIM - NELSON CUSTOM HC	6/30/06	8,175	8,175	6,336	408	408	0
73	UNDERLAYMENT FOR FLOOR - KENT	6/30/06	6,950	6,950	5,386	348	348	0
74	PREP FLOORS - NELSON CUSTOM HOI	6/30/06	7,300	7,300	5,658	365	365	0
75	PAINTING - WEST MICHIGAN PAINTIN	6/30/06	4,018	4,018	3,114	201	201	0
76	POUR WALLS, PATCH FLOOR, CEMEN'	6/30/06	38,500	38,500	29,838	1,925	1,925	0
77	LUMBER/TRIM - SEE WRIGHT, LLC	6/30/06	55,854	55,854	43,287	2,793	2,793	0
78	DOOR LOCKS	6/30/06	3,348	3,348	3,348	0	0	0
79	DRYWALL INSTALLATION - SEE-WRIC	6/30/06	11,685	11,685	9,056	584	584	0
80	FLOORCOVERING - SEE WRIGHT, LLC	6/30/06	7,958	7,958	6,167	398	398	0
81	CUSTOM INTERIORS - SEE WRIGHT, L	6/30/06	10,100	10,100	10,100	0	0	0
82	MISC. BUILDING IMPROVEMENTS - SE	6/30/06	6,353	6,353	4,924	318	318	0
83	MAILBOX SLOTS - CONTINENTAL CO	6/30/06	2,197	2,197	2,197	0	0	0
84	RAMP RAILS	6/30/06	1,964	1,964	1,522	98	98	0
85	PARTITIONS - BAREMAN ASSOCIATES	6/30/06	6,295	6,295	6,295	0	0	0
86	LIGHT POLE AT DRIVEWAY - KALAM.	6/30/06	3,500	3,500	3,500	0	0	0
88	PARTITION INSTALLATION - CUSTER	6/30/06	6,720	6,720	6,720	0	0	0
89	MINI BLINDS - CREATIVE WINDOW TI	6/30/06	2,384	2,384	2,384	0	0	0
90	EXTERIOR SIGN - SIGN ART	6/30/06	16,245	16,245	16,245	0	0	0
91	TILE PLATES - PARTNERS IN RECOGN	6/30/06	12,708	12,708	12,708	0	0	0
98	10 - 24X60 FOLDING TABLES - CUSTEF	8/10/06	1,075	1,075	1,075	0	0	0
99	120 VIRCO METAL FOLDING CHAIRS -	8/10/06	3,464	3,464	3,464	0	0	0
102	SEE WRIGHT, LLC	6/30/06	18,581	18,581	14,400	929	929	0
104	STOVE - ABC APPLIANCE	6/30/06	582	582	582	0	0	0
118	Matchforce Software (Used to be AIM)	3/01/08	5,700	5,700	5,700	0	0	0
131	2 DESKTOPS: DELL OPTIPLEX 39 1 of 2	2/07/12	2,704	2,704	2,704	0	0	0
132	REFRIGERATOR	7/25/14	1,173	1,173	1,173	0	0	0
133	RECOGNITION WALL	9/01/14	2,927	2,927	1,431	195	195	0
138	MEMORY & HARD DRIVE SERVER	9/07/16	3,242	3,242	1,729	324	324	0
139	ROOF IMPROVEMENTS	2/01/16	9,400	9,400	2,781	470	470	0

2030 Big Brothers Big Sisters of

38-1720832

FYE: 12/31/2022 Mth: 12/31/2022

## MI Asset Report

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	MI Prior	MI Current	Federal Current	Difference Fed - MI
140	DELL OPTIPLEX DESKTOP	12/31/17	1,028	1,028	822	206	206	0
141	DELL OPTIPLEX DESKTOP	12/31/17	1,028	1,028	822	206	206	0
150	NETWORK REFRESH KALAMAZOO	12/31/17	22,285	22,285	17,828	4,457	4,457	0
151	NETWORK REFRESH BATTLE CREEK	12/31/17	10,838	10,838	8,671	2,167	2,167	0
152	DELL POWEREDGE T430 SERVER	12/31/17	17,959	17,959	14,367	3,592	3,592	0
153	CISCO PHONE SYSTEM	12/31/17	24,952	24,952	19,962	4,990	4,990	0
154	TECHSOUP SOFTWARE PURCHASE	12/31/17	2,330	2,330	1,864	466	466	0
155	STUCCO WORK	5/19/17	4,945	4,945	4,533	412	412	0
156	ASPHALT REPAIR AND SEALING	8/26/17	4,475	4,475	3,878	597	597	0
	Sold/Scrapped: 12/31/22							
157	8 DELL LATITUDE 3390 2-IN-1 LAPTOP	10/24/18	13,429	13,429	8,505	2,686	2,686	0
159	8 DELL LATITUDE 3400 LAPTOP	5/23/19	14,443	14,443	7,462	2,889	2,889	0
160	UNINTERRUPTIBLE POWER SUPPLY U	5/30/19	2,288	2,288	1,182	458	458	0
161	2 DELL LATITUDE 3500 LAPTOPS	7/23/19	3,673	3,673	1,775	735	735	0
162	AOS COPIER LEASE (4 COPIERS)	7/09/19	23,625	23,625	11,813	4,725	4,725	0
163	DELL LAPTOP 16GB RAM	2/04/20	2,774	2,774	1,063	555	555	0
164	KITCHEN COUNTER & SINK	2/23/21	3,200	3,200	533	640	640	0
165	DELL XPS 13 2 IN 1 9310 LAPTOP	3/01/21	1,824	1,824	304	365	365	0
166	RECEPTION GLASS PARTITION & MAI	3/02/21	5,987	5,987	998	1,197	1,197	0
167	11 DELL LATITUDE 7420 2 IN 1 LAPTOI	7/26/21	28,117	28,117	2,343	5,624	5,624	0
168	WEBSITE	12/31/21	79,383	79,383	2,205	26,461	26,461	0
169	ASPHALT REPAIR AND SEALING	9/16/22	5,820	5,820	0	291	291	0
170	DOOR ACCESS CONTROL	9/22/22	1,900	1,900	0	68	68	0
	<b>Total Other Depreciation</b>		<u>1,472,835</u>	<u>1,472,835</u>	<u>1,050,332</u>	<u>116,011</u>	<u>116,011</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,472,835</u>	<u>1,472,835</u>	<u>1,050,332</u>	<u>116,011</u>	<u>116,011</u>	<u>0</u>
	<b>Grand Totals</b>		1,477,031	1,477,031	1,054,528	116,011	116,011	0
	<b>Less: Dispositions</b>		4,475	4,475	3,878	597	597	0
	<b>Less: Start-up/Org Expense</b>		0	0	0	0	0	0
	<b>Net Grand Totals</b>		<u>1,472,556</u>	<u>1,472,556</u>	<u>1,050,650</u>	<u>115,414</u>	<u>115,414</u>	<u>0</u>



2030 Big Brothers Big Sisters of

38-1720832

# Bonus Depreciation Report

FYE: 12/31/2022 Mth: 12/31/2022

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<u>Asset</u>	<u>Property Description</u>	<u>Date In Service</u>	<u>Tax Cost</u>	<u>Bus Pct</u>	<u>Tax Sec 179 Exp</u>	<u>Current Bonus</u>	<u>Prior Bonus</u>	<u>Tax - Basis for Depr</u>
166	RECEPTION GLASS PARTITION & MAIN	3/02/21	5,987		0	0	0	5,987
<b>Grand Total</b>			<u>5,987</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>5,987</u>

2030 Big Brothers Big Sisters of

38-1720832

## Depreciation Adjustment Report

FYE: 12/31/2022 Mth: 12/31/2022 **All Business Activities**

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

Asset	Description	Date In Service	Cost	Tax	AMT
<b>Prior MACRS:</b>					
97	10 - 60 ROUND TABLES - CUSTER WORKP	8/10/06	1,865	0	0
100	3 FOLDING CHAIR CART - HOLDS 45 CHAI	8/10/06	846	0	0
101	15 EUROTECH BLACK LEATHER CHAIRS	8/10/06	1,485	0	0
			<u>4,196</u>	<u>0</u>	<u>0</u>
<b>Other Depreciation:</b>					
24	DONOR DATBASE BLACKBAUD	10/11/04	12,020	0	0
34	LAND	6/14/05	50,000	0	0
35	BUILDING	6/14/05	527,683	26,384	0
36	MASONRY WORK - BONNEMA	12/31/05	21,344	1,068	0
37	ELECTRIC CONSTRUCTION	12/31/05	52,331	2,617	0
38	DEMOLITION - CONTINENTAL CONSTRUC	12/31/05	14,963	748	0
39	HVAC - R.W. LAPINE INC.	12/31/05	61,047	3,052	0
41	ARCHITECT FEES	12/31/05	20,000	1,000	0
42	MOBILIZATION-CONTRACTORS MECHAN.	12/31/05	500	25	0
43	SOIL GROUND SAMPLING	12/31/05	1,550	77	0
44	ASBESTOS SURVEY	12/31/05	200	10	0
45	CITY BUILDING PERMIT	12/31/05	3,234	161	0
46	ENGINEERING PERMIT	12/31/05	1,700	85	0
52	ELECTRICAL - PAID THRU MBE	12/31/05	400	20	0
53	CONSTRUCTION - PAID THRU MBE	12/31/05	1,074	53	0
55	GENERAL CONDITIONS-CONTRACTORS M	6/30/06	2,117	105	0
56	DEMO-CONTRACTORS MECHANICAL	6/30/06	3,000	150	0
57	SAWCUT-CONTRACTORS MECHANICAL	6/30/06	5,000	250	0
58	FIXTURES & EQUIPMENT-CONTRACTORS	6/30/06	8,000	400	0
59	DOMESTIC WATER-CONTRACTORS MECH	6/30/06	7,000	350	0
60	WASTE & VENT-CONTRACTORS MECHAN	6/30/06	6,100	305	0
61	INSULATION-CONTRACTORS MECHANIC/	6/30/06	3,950	197	0
62	SPINKLER SYSTEM - RELIABLE FIRE PRO	6/30/06	19,150	957	0
63	ROOF IMPROVEMENTS - HOEKSTRA ROO	6/30/06	34,517	1,725	0
64	FRAMING OF WINDOWS - DOVEY'S DRYW	6/30/06	4,100	205	0
65	GATE AROUND HVAC UNIT -	6/30/06	1,100	0	0
66	FRONT GLASS FRAMED - J & J PAINT	6/30/06	14,000	700	0
67	PAINTING - MILES PAINTING	6/30/06	18,820	941	0
68	FRAMING - NELSON CUSTOM HOMES	6/30/06	2,500	125	0
69	INSULATION - SKY KING, LLC	6/30/06	6,000	300	0
70	DRYWALL - SEE-WRIGHT, LLC	6/30/06	17,030	851	0
71	PARKING LOT - GLOBE CONSTRUCTION	6/30/06	15,000	0	0
72	DOORS & TRIM - NELSON CUSTOM HOME	6/30/06	8,175	409	0
73	UNDERLAYMENT FOR FLOOR - KENT UNI	6/30/06	6,950	347	0
74	PREP FLOORS - NELSON CUSTOM HOMES	6/30/06	7,300	365	0
75	PAINTING - WEST MICHIGAN PAINTING	6/30/06	4,018	200	0
76	POUR WALLS, PATCH FLOOR, CEMENT PA	6/30/06	38,500	1,925	0
77	LUMBER/TRIM - SEE WRIGHT, LLC	6/30/06	55,854	2,792	0
78	DOOR LOCKS	6/30/06	3,348	0	0
79	DRYWALL INSTALLATION - SEE-WRIGHT,	6/30/06	11,685	584	0
80	FLOORCOVERING - SEE WRIGHT, LLC	6/30/06	7,958	398	0
81	CUSTOM INTERIORS - SEE WRIGHT, LLC	6/30/06	10,100	0	0
82	MISC. BUILDING IMPROVEMENTS - SEE W	6/30/06	6,353	317	0
83	MAILBOX SLOTS - CONTINENTAL CONSTI	6/30/06	2,197	0	0
84	RAMP RAILS	6/30/06	1,964	98	0
85	PARTITIONS - BAREMAN ASSOCIATES	6/30/06	6,295	0	0
86	LIGHT POLE AT DRIVEWAY - KALAMAZO	6/30/06	3,500	0	0
88	PARTITION INSTALLATION - CUSTER WOI	6/30/06	6,720	0	0
89	MINI BLINDS - CREATIVE WINDOW TREA'	6/30/06	2,384	0	0
90	EXTERIOR SIGN - SIGN ART	6/30/06	16,245	0	0
91	TILE PLATES - PARTNERS IN RECOGNITIO	6/30/06	12,708	0	0
98	10 - 24X60 FOLDING TABLES - CUSTER WC	8/10/06	1,075	0	0
99	120 VIRCO METAL FOLDING CHAIRS - CU	8/10/06	3,464	0	0
102	SEE WRIGHT, LLC	6/30/06	18,581	929	0
104	STOVE - ABC APPLIANCE	6/30/06	582	0	0
118	Matchforce Software (Used to be AIM)	3/01/08	5,700	0	0
131	2 DESKTOPS: DELL OPTIPLEX 39 1 of 2	2/07/12	2,704	0	0
132	REFRIGERATOR	7/25/14	1,173	0	0

2030 Big Brothers Big Sisters of

38-1720832

**Future Depreciation Report****FYE: 12/31/23**

FYE: 12/31/2022 Mth: 12/31/2022

**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>Tax</u>	<u>AMT</u>
133	RECOGNITION WALL	9/01/14	2,927	195	0
138	MEMORY & HARD DRIVE SERVER	9/07/16	3,242	324	0
139	ROOF IMPROVEMENTS	2/01/16	9,400	470	0
140	DELL OPTIPLEX DESKTOP	12/31/17	1,028	0	0
141	DELL OPTIPLEX DESKTOP	12/31/17	1,028	0	0
150	NETWORK REFRESH KALAMAZOO	12/31/17	22,285	0	0
151	NETWORK REFRESH BATTLE CREEK	12/31/17	10,838	0	0
152	DELL POWEREDGE T430 SERVER	12/31/17	17,959	0	0
153	CISCO PHONE SYSTEM	12/31/17	24,952	0	0
154	TECHSOUP SOFTWARE PURCHASE	12/31/17	2,330	0	0
155	STUCCO WORK	5/19/17	4,945	0	0
157	8 DELL LATITUDE 3390 2-IN-1 LAPTOPS	10/24/18	13,429	2,238	0
159	8 DELL LATITUDE 3400 LAPTOP	5/23/19	14,443	2,888	0
160	UNINTERRUPTIBLE POWER SUPPLY UNIT	5/30/19	2,288	457	0
161	2 DELL LATITUDE 3500 LAPTOPS	7/23/19	3,673	735	0
162	AOS COPIER LEASE (4 COPIERS)	7/09/19	23,625	4,725	0
163	DELL LAPTOP 16GB RAM	2/04/20	2,774	555	0
164	KITCHEN COUNTER & SINK	2/23/21	3,200	640	0
165	DELL XPS 13 2 IN 1 9310 LAPTOP	3/01/21	1,824	365	0
166	RECEPTION GLASS PARTITION & MAIN DC	3/02/21	5,987	1,198	0
167	11 DELL LATITUDE 7420 2 IN 1 LAPTOP	7/26/21	28,117	5,623	0
168	WEBSITE	12/31/21	79,383	26,461	0
169	ASPHALT REPAIR AND SEALING	9/16/22	5,820	1,164	0
170	DOOR ACCESS CONTROL	9/22/22	1,900	271	0
	<b>Total Other Depreciation</b>		<u>1,468,360</u>	<u>99,534</u>	<u>0</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,468,360</u>	<u>99,534</u>	<u>0</u>
	<b>Grand Totals</b>		<u>1,472,556</u>	<u>99,534</u>	<u>0</u>

Asset	Description	Date In Service	Cost	MI
<b>Prior MACRS:</b>				
97	10 - 60 ROUND TABLES - CUSTER WORKP	8/10/06	1,865	0
100	3 FOLDING CHAIR CART - HOLDS 45 CHAI	8/10/06	846	0
101	15 EUROTECH BLACK LEATHER CHAIRS	8/10/06	1,485	0
			<u>4,196</u>	<u>0</u>
<b>Other Depreciation:</b>				
24	DONOR DATABSE BLACKBAUD	10/11/04	12,020	0
34	LAND	6/14/05	50,000	0
35	BUILDING	6/14/05	527,683	26,384
36	MASONRY WORK - BONNEMA	12/31/05	21,344	1,068
37	ELECTRIC CONSTRUCTION	12/31/05	52,331	2,617
38	DEMOLITION - CONTINENTAL CONSTRUC	12/31/05	14,963	748
39	HVAC - R.W. LAPINE INC.	12/31/05	61,047	3,052
41	ARCHITECT FEES	12/31/05	20,000	1,000
42	MOBILIZATION-CONTRACTORS MECHAN	12/31/05	500	25
43	SOIL GROUND SAMPLING	12/31/05	1,550	77
44	ASBESTOS SURVEY	12/31/05	200	10
45	CITY BUILDING PERMIT	12/31/05	3,234	161
46	ENGINEERING PERMIT	12/31/05	1,700	85
52	ELECTRICAL - PAID THRU MBE	12/31/05	400	20
53	CONSTRUCTION - PAID THRU MBE	12/31/05	1,074	53
55	GENERAL CONDITIONS-CONTRACTORS M	6/30/06	2,117	105
56	DEMO-CONTRACTORS MECHANICAL	6/30/06	3,000	150
57	SAWCUT-CONTRACTORS MECHANICAL	6/30/06	5,000	250
58	FIXTURES & EQUIPMENT-CONTRACTORS	6/30/06	8,000	400
59	DOMESTIC WATER-CONTRACTORS MECH	6/30/06	7,000	350
60	WASTE & VENT-CONTRACTORS MECHAN	6/30/06	6,100	305
61	INSULATION-CONTRACTORS MECHANIC/	6/30/06	3,950	197
62	SPINKLER SYSTEM - RELIABLE FIRE PRO	6/30/06	19,150	957
63	ROOF IMPROVEMENTS - HOEKSTRA ROO	6/30/06	34,517	1,725
64	FRAMING OF WINDOWS - DOVEY'S DRYW	6/30/06	4,100	205
65	GATE AROUND HVAC UNIT -	6/30/06	1,100	0
66	FRONT GLASS FRAMED - J & J PAINT	6/30/06	14,000	700
67	PAINTING - MILES PAINTING	6/30/06	18,820	941
68	FRAMING - NELSON CUSTOM HOMES	6/30/06	2,500	125
69	INSULATION - SKY KING, LLC	6/30/06	6,000	300
70	DRYWALL - SEE-WRIGHT, LLC	6/30/06	17,030	851
71	PARKING LOT - GLOBE CONSTRUCTION	6/30/06	15,000	0
72	DOORS & TRIM - NELSON CUSTOM HOME	6/30/06	8,175	409
73	UNDERLAYMENT FOR FLOOR - KENT UNI	6/30/06	6,950	347
74	PREP FLOORS - NELSON CUSTOM HOMES	6/30/06	7,300	365
75	PAINTING - WEST MICHIGAN PAINTING	6/30/06	4,018	200
76	POUR WALLS, PATCH FLOOR, CEMENT PA	6/30/06	38,500	1,925
77	LUMBER/TRIM - SEE WRIGHT, LLC	6/30/06	55,854	2,792
78	DOOR LOCKS	6/30/06	3,348	0
79	DRYWALL INSTALLATION - SEE-WRIGHT,	6/30/06	11,685	584
80	FLOORCOVERING - SEE WRIGHT, LLC	6/30/06	7,958	398
81	CUSTOM INTERIORS - SEE WRIGHT, LLC	6/30/06	10,100	0
82	MISC. BUILDING IMPROVEMENTS - SEE W	6/30/06	6,353	317
83	MAILBOX SLOTS - CONTINENTAL CONSTI	6/30/06	2,197	0
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88	PARTITION INSTALLATION - CUSTER WO	6/30/06	6,720	0
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132	REFRIGERATOR	7/25/14	1,173	0

2030 Big Brothers Big Sisters of

38-1720832

**MI Future Depreciation Report****FYE: 12/31/23**

FYE: 12/31/2022 Mth: 12/31/2022

**Form 990, Page 1**

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>MI</u>
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157	8 DELL LATITUDE 3390 2-IN-1 LAPTOPS	10/24/18	13,429	2,238
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	<b>Total Other Depreciation</b>		<u>1,468,360</u>	<u>99,534</u>
	<b>Total ACRS and Other Depreciation</b>		<u>1,468,360</u>	<u>99,534</u>
	<b>Grand Totals</b>		<u>1,472,556</u>	<u>99,534</u>

**SCHEDULE G**  
**(Form 990 or**  
**990-EZ)**
**Fundraising Other Events**
**2022**

For calendar year 2022, or tax year beginning

, and ending

 Name **Big Brothers Big Sisters of Southwest Michigan** Employer Identification Number **38-1720832**

		(a) Other event	(b) Other event	(c) Other event	(d) Total other events
		<u>Other Fundraisi</u> (event type)	_____ (event type)	_____ (event type)	(add col. (a) through col. (c))
Revenue	1	Gross receipts			
	2	Less: Charitable contributions			
	3	Gross income (line 1 minus line 2)	<b>104,407</b>		
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food/beverages			
	8	Entertainment			
	9	Other expenses	<b>7,058</b>		

2030 Big Brothers Big Sisters of  
38-1720832  
FYE: 12/31/2022

## 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	\$ 22,974		14			
Total	<u>\$ 22,974</u>					



2030 Big Brothers Big Sisters of  
 38-1720832  
 FYE: 12/31/2022

## Federal Statements

### Form 990, Part IX, Line 11g - Other Fees for Service (Non-employee)

Description	Total Expenses	Program Service	Management & General	Fund Raising
Professional services	\$ 130,026	\$ 39,567	\$ 82,926	\$ 7,533
Total	\$ 130,026	\$ 39,567	\$ 82,926	\$ 7,533

2030 Big Brothers Big Sisters of  
38-1720832  
FYE: 12/31/2022

## Federal Statements

### Schedule A. Part II. Line 1(e)

Description	Amount
United Way	\$ 73,794
In-Kind IT services	1,247,324
Total	<u>46,800</u>
	<u>\$ 1,367,918</u>

2030 Big Brothers Big Sisters of  
38-1720832  
FYE: 12/31/2022

## Federal Statements

### Schedule A, Part II, Line 5 - Excess Gifts

<u>Donor Name</u>	<u>Total</u>	<u>Excess</u>
SJF	\$ 799,202	\$ 678,273
Styrker Corp	145,000	24,071
Schupan Foundation	94,412	
Gilmore	350,000	229,071
Ravitz Foundation	128,750	7,821
William Johnston and Rhonda Stryker	33,000	
Greenleaf trust	30,551	
Perrigo Foundation	30,000	
Schupan and Sons Inc	103,083	
Binda Foundation	20,000	
RW Lapine Inc	20,000	
Jason and Kristin Falk	16,960	
Dana Getman	16,000	
Getman Corp	16,000	
Tim Fischell	16,000	
BBBS of America	75,000	
Miller Foundation	11,500	
Harold and Grace	10,000	
VanDalson	35,000	
Huntington Bank	5,000	
Feldpausch Foundation	5,000	
Eaton Corp	10,000	
Dalton Foundation	15,000	
Nuwave	46,800	
Total	<u>\$ 2,032,258</u>	<u>\$ 939,236</u>

2030 Big Brothers Big Sisters of  
38-1720832  
FYE: 12/31/2022

## Federal Statements

### Schedule A, Part II, Line 10(e)

Description	Amount
Miscellaneous	\$ 6
Employee retention credit	42,358
Total	<u>\$ 42,364</u>

### Schedule A, Part II, Line 12 - Current year

Description	Amount
Benefit Dinner	\$ 524,161
Fire & Ice Gala	218,397
Other Fundraising	104,407
Total	<u>\$ 846,965</u>



## Michigan Return Summary

For calendar year 2022, or tax year beginning , and ending

**Big Brothers Big Sisters of  
Southwest Michigan**

**38-1720832**

**Forms being filed:**

- Initial solicitation registration
- Renewal solicitation registration **X**
- Request for exemption
- Charitable trust registration
- Charitable trust inventory
- Submitting financial accounting only
- Dissolution questionnaire

**Attorney General file number (if applicable)**

**NOTE: DO NOT STAPLE – USE PAPERCLIP OR LEAVE LOOSE**

CTS - 02  
 AUTHORITY 1975 PA 169  
 PENALTY: civil, criminal

State of Michigan  
 Department of Attorney General

**RENEWAL SOLICITATION FORM**

This renewal reports on the financial beginning 01/01/22 and ending 12/31/22

Full legal name of organization (as on file with your State's Corporations Agency) <b>Big Brothers Big Sisters of Southwest Michigan</b>		
All other names (must be on file as an assumed name with your State's Corporations Agency)		
Attorney General File Number	Telephone number <b>269-382-6800</b>	Fax number
Employer Identification No. (EIN) <b>38-1720832</b>	Organization email address <b>amykuchta@bbbsmi.org</b>	Organization website <b>www.thinkbigtoday.org</b>

All questions must be answered. Provide additional sheets if necessary.

1. Organization addresses – **Any address changes? If no, move to question 2.** Yes  No   
 A. Street address of principal office. If you do not have a principal office, provide the name and address of the person having custody of the financial records.

3501 Covington Road Kalamazoo MI 49001

B. Organization mailing address, if different.  
3501 Covington Road Kalamazoo MI 49001

C. Provide the address of all other offices in Michigan (include separate sheet if more than one).

2. Has there been any change in the organization's purposes? **If no, move to question 3.** Yes  No   
 If yes, summarize current purposes in an attachment, 50 words or less.

3. You **must** designate a resident agent **physically located in Michigan** authorized to receive official mail sent to your organization. Registration **will not** be approved without this information. Cannot be the name of the organization itself.  
 Name or Registered Agent Company: Amy Kuchta  
 Address (Michigan street address, not PO box):  
3501 Convington Rd  
Kalamazoo MI 49001

4. Methods of solicitation. Check all that apply.  
 Mail  Telephone  Website  None  Other (specify) \_\_\_\_\_

5. Has there been a change in the organization's tax status since your last filing? Yes  No   
**If no, move to question 6.** If yes, explain on a separate attachment.

6. Has the organization engaged a professional fundraiser (PFR) for Michigan fundraising activity for either the financial accounting period reported above or the current period? **If no, move to question 7; if yes, complete Attachment A.** Yes  No

**Big Brothers Big Sisters of 38-1720832**

7. Since your last registration, has the organization or any of its officers, directors, employees or fundraisers:

- |  | Yes                      | No                                  |
|--|--------------------------|-------------------------------------|
| A. Been enjoined or otherwise prohibited by a government agency/court from soliciting?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| B. Had its solicitation registration or license denied or revoked by any jurisdiction?   | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| C. Been the subject of a proceeding regarding any license, registration, or solicitation?  | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| D. Entered into a voluntary agreement of compliance with a government agency or in a case before a court or administrative agency? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If any "yes" box is checked, provide a complete explanation in an attachment.

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8. All organizations **MUST** report on their most recently completed financial accounting period. If your contributions are over \$300,000 you may need audited or reviewed financial statements; if unsure, or if required and an audit or review has not yet been completed, see **Attachment B**. Check the box to indicate the type of return filed with the IRS and include a copy – registration will not be approved without a copy of your IRS return. **If not yet completed, request an extension rather than attempting an incomplete registration.**

- Form 990 or 990-EZ** - Provide a copy of the return. Do not include Schedule B.
- Form 990-PF** - Provide a copy of the Form 990-PF. Enter the amount the organization spent directly on its charitable program here: \$ \_\_\_\_\_
- Files Form 990-N**. Total Revenue: \$ \_\_\_\_\_ (if more than \$50,000 – see IRS guidance)

**Note:** If you file a 990-N, you must provide directors on a separate attachment. Michigan organizations require at least 3 directors.

- Included in IRS group return.** Provide a copy of the group return and the chart in **Attachment C**.
  - Other reason.** Explain and provide the chart in **Attachment C:** \_\_\_\_\_
- 

9. Do you have chapters in Michigan that are to be included in the solicitation registration? Yes  No   
**If no, go to question 10. If yes, complete Attachment C.** Note: If you have offices in Michigan with no separate reporting or filing requirements with the IRS, answer "no."

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10. I certify that I am an authorized representative of the organization and that to the best of my knowledge and belief the information provided, including all accompanying documents, is true, correct, and complete. False statements are prohibited by MCL 400.288(1)(u) and MCL 400.293(2)(c) and are punishable by civil and criminal penalties.

Print name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

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Check here if you would like to request an automatic 5-month extension for this renewal (this will not be reflected in your registration document but can be verified online on our website at [mi.gov/charity](http://mi.gov/charity)). If you routinely ask the IRS for a filing extension, please check this box. Do not use this form to request an extension of your previously issued registration. Instead, email your request to [ct\\_email@michigan.gov](mailto:ct_email@michigan.gov).

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THIS IS A PUBLIC RECORD, COPIES OF WHICH ARE SENT, UPON REQUEST, TO ANY INTERESTED PERSON.



**Big Brothers Big Sisters of**  
**CHECKLIST:**

38-1720832

- Have all parts of the form been fully completed unless instructed otherwise?
- Have you provided the name and Michigan street address of a resident agent in item 3?
- Is a list of the officers and directors provided or included with the IRS return?
- Have you provided a complete IRS 990, 990-EZ, OR 990-PF?
- If you file Form 990-PF, did you include program expenses?
- If you file Form 990-N, did you include at 3 officers/directors?
- If you have Professional Fundraisers, did you include Attachment A?
- Have you submitted contracts and addenda to contracts with professional fundraisers that have not been previously submitted?
- If audited or reviewed financial statements are required, are they provided? If not, have you requested a conditional registration or one-time waiver? (See Attachment B.)
- If you have Michigan Chapters, did you include Attachment C?
- Have you typed or printed your name, date, and title in Item 10 to certify the form?
- If you are requesting a 5-month extension, have you checked the box below item 10?

Return the completed registration form by:	
Email (preferred method)	ct_email@michigan.gov
Example for email responses:	To: ct_email@michigan.gov From: Yourcharityname@something.com Subject: (AG No.) 12345 yourcharityname 2022 renewal
Mail	Attorney General Charitable Trust Section PO Box 30214 Lansing, MI 48909
Overnight mail	Attorney General-CT Section 525 West Ottawa Williams Building - 1st Floor Lansing, MI 48933
Fax	(517) 241-7074

**NOTE: DO NOT RETURN THIS ATTACHMENT UNLESS YOU ANSWERED "YES" TO QUESTION 7 AND HAVE PROFESSIONAL FUNDRAISERS.**

**Definitions:** A professional fundraiser (PFR) is anyone who “plans, conducts, manages, or carries on a drive or campaign of soliciting contributions for or on behalf of a charitable organization”. You do not have to report consulting contracts. Employees of a charitable organization are PFRs if they are paid wholly or in part by commissions – including bonuses – based on funds raised.

**Consultants** - To qualify as a consultant, all the following conditions must be met:

- the PFR is usually retained by a charitable or religious organization for a fixed fee or rate that is not computed based on funds raised or to be raised.
- the PFR does not solicit funds, assets, or property, but only plans, advises, consults, or prepares materials for a solicitation or fundraising event in Michigan.
- the PFR does not receive, or control funds, assets, or property solicited in Michigan; and the PFR does not employ, procure, or engage any compensated person to solicit, receive, or control funds, assets, or property.

**PFR Contract** - You are required to provide copies of contracts with PFRs within 10 days of signing a new contract or extending an existing contract. If you are unsure if the services provided by a person or firm you contracted with are such that a PFR license is required, provide a copy of the contract with your renewal form and request to have the contract reviewed. You will be notified if you must complete this attachment, and if the contractor should be licensed as a PFR. **NOTE:** Michigan law requires that you verify that any PFR with which you contract for fundraising in Michigan is currently licensed with this office.

**Campaign Financial Statements**, Form CTS-10, are required for all campaigns conducted by a PFR with which you have contracted. The Campaign Financial Statement will be filed by the PFR, but you will be required to provide additional campaign expense information and sign the form.

**PFR Chart** - Sum of all payments to/retained by PFR during the year reported. Include all fees, reimbursements, or other payments to the PFR that were related to the campaign conducted by the PFR for the organization. Any monies that were retained by the professional fundraiser before remitting the proceeds of a campaign or activity to the charity must also be included here. If the PFR listed was engaged after the close of the fiscal year reported in Item 10, enter "N/A" in this column.

Name	Mailing Address	Sum of payments to/retained by PFR during year reported	Contract in effect?		If no, date ended
			Yes	No	
			<input type="checkbox"/>	<input type="checkbox"/>	End Date:
			<input type="checkbox"/>	<input type="checkbox"/>	End Date:
			<input type="checkbox"/>	<input type="checkbox"/>	End Date:

**NOTE: DO NOT RETURN THIS ATTACHMENT UNLESS YOU ARE REQUESTING AN AUDIT WAIVER OR CONDITIONAL REGISTRATION.**

**Audited or reviewed financial statements requirement**

Complete the following schedule to determine if audited or reviewed financial statements are required. If audited or reviewed financial statements are required, but they have not been prepared, see the instructions.

Item	Where to Find it:	Amount
A. Contributions from IRS return	Form 990: Part VIII, line 1h Form 990-PF: line 1	<b>1,367,918</b>
B. Net income: special fundraising events	Form 990: Part VIII, line 8c	<b>639,126</b>
C. Net income: gaming activities	Form 990: Part VIII, line 9c	
D. Total contributions and fundraising	Add lines A, B, and C	<b>2,007,044</b>
E. Governmental grants	Form 990: Part VIII, line 1e	
F. <b>TOTAL:</b>	Subtract line E from D	<b>2,007,044</b>

After completing the schedule:

- If line F is \$550,000 or more, audited financial statements are required. They must be audited by an independent certified public accountant and prepared in accordance with generally accepted accounting principles (GAAP).
- If line F is greater than \$300,000, but not greater than \$550,000, financial statements either reviewed or audited by a certified public accountant are required.

If you met the threshold, but did not have an audit/review completed check one of the following:

- Our organization would like to request a **one-time** audit waiver for the financial period reported in the first page of this renewal.
- Our organization would like to request a conditional registration on the condition that the audit/review will be submitted upon completion (attach a copy of the audit engagement letter you can obtain this from the CPA firm).

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38-1720832  
ATTACHMENT C

**NOTE: DO NOT RETURN THIS ATTACHMENT UNLESS YOU RESPONDED YES TO QUESTION 9 (RE: MICHIGAN BASED CHAPTERS) OR OTHERWISE NEED TO PROVIDE A FINANCIAL REPORT.**

**CHAPTER INFORMATION**

Provide chapter information if you are a parent organization that directly supervises and controls a local, county, or area division or chapter that is also a separate legal entity. Unless previously submitted, you **MUST** provide:

- appropriate documentation to show that you directly supervise and control the chapter; and
- names and address of each chapter to be included in your registration.

For each chapter you must provide the information below (this chart can be used for organizations that are included in a group return and organizations that do not file an IRS return. Include additional sheets if you have more than one chapter.

Name of chapter (or organization): \_\_\_\_\_

Revenue		
A	Contributions (include all donations, cash or noncash):	
B	All other revenue:	
C	Total revenue (Add A and B):	

Expenses		
D	Program Services (do not include administrative or fundraising expenses):	
E	All other expenses (supporting services):	
F	Total expenses (Add D and E):	

G	Revenue less expenses (Subtract F from C):	
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Assets		
H	Total assets (on the last day of your financial period):	
I	Liabilities:	
J	Net Assets (subtract I from H):	

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ATTACHMENT D

**NOTE: DO NOT RETURN THIS ATTACHMENT UNLESS YOU HAVE ADDITIONAL INFORMATION TO DISCLOSE.**

Additional information related to question number   0  

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