

HACKER, NELSON & CO., P.C.
P.O. BOX 507
DECORAH, IA 52101
563-382-3637

January 3, 2024

CONFIDENTIAL

NORTHEAST IOWA AREA AGENCY
ON AGING, INC.
3840 WEST 9TH STREET
WATERLOO, IA 50702

Dear MIKE:

We have prepared the following returns from information provided by you without verification or audit.

Return of Organization Exempt From Income Tax (Form 990)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

We suggest that you also sign and date the "Client's Copy" and retain it in your files for future reference.

If any of your returns are being mailed to the taxing agencies, we suggest you obtain a certificate of mailing receipt from the Post Office and retain this certificate in your files. We also recommend that you have adequate postage on the envelope.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

HACKER, NELSON & CO., P.C.

Filing Instructions

NORTHEAST IOWA AREA AGENCY ON AGING, INC.

Exempt Organization / Private Foundation Tax Return(s)

Taxable Year Ended June 30, 2023

Federal Filing Instructions

Your Form 990 for the year ended 6/30/23 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-EO, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

HACKER, NELSON & CO., P.C.
P.O. BOX 507
DECORAH, IA 52101

***Important:* Your return will not be filed with the IRS until the signed Form 8879-EO has been received by this office.**

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning 7/01, 2022, and ending 6/30, 2023

2022

Department of the Treasury
Internal Revenue Service

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

Name of filer NORTHEAST IOWA AREA AGENCY ON AGING, INC. EIN or SSN 52-1621262

Name and title of officer or person subject to tax MICHAEL DONOHUE EXECUTIVE DIRECTOR

Part I Type of Return and Return Information

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

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>9,469,697</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (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

I authorize HACKER, NELSON & CO., P.C. to enter my PIN 21262 as my signature
ERO firm name 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 01/03/24

Part III Certification and Authentication

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

42162940336
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 AMANDA A. WEBB Date 01/03/24

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So

HACKER, NELSON & CO., P.C.
Certified Public Accountants
And Business Consultants

www.hackernelson.cpa

STATEMENT THAT THIS IS A TAX RETURN
NOT A FINANCIAL STATEMENT

The accompanying federal income tax return does NOT constitute a financial statement. We have not audited, reviewed or compiled the accompanying income tax return, and accordingly, do not express an opinion or any other form of assurance on it.

An income tax return is not intended to constitute financial statements prepared in accordance with generally accepted accounting principles. Accordingly, it does not necessarily include all financial information or disclosures required by generally accepted accounting principles. If the omitted financial information or disclosures were included with the tax return, they might influence the users' conclusions about the taxpayer's financial position, results of operations and cash flows. Accordingly, this income tax return is not designed to be used in lieu of financial statements.

PRIVACY OF CLIENT FINANCIAL INFORMATION

As your CPA, we collect:

- λ Information provided by you from your tax organizer, worksheets, documents and discussions
- λ Information that we develop as part of the engagement

As your CPA, we are required to keep all information about our engagement confidential so we will not disclose any information about you unless we have your approval or required/permitted by law. This applies even if you are no longer a client.

As your CPA, we are committed to safe keeping of your confidential information and we maintain physical, electronic, and procedural safeguards to protect your information.

IRS - TAX PREPARER COMMUNICATION

If authorized, the IRS may contact us with any processing questions and we may contact the IRS about return processing, status of refund or payment and to provide any missing information. We will check the box on the return to authorize this communication with the IRS unless you notify us in writing to not do so.

Please note that should you grant the authorization, our firm will not receive separate copies of IRS notices. Therefore, you must provide our firm copies of any IRS notices that you receive before we will be able to respond on your behalf. Any time that our firm incurs by responding to IRS inquiries and/or notices on your behalf will be billed at our firm's normal hourly rate. Finally, please note that the authorization is only effective with the IRS and does not extend to state taxing authorities.

123 West Water Street PO Box 507 Decorah, IA 52101 563-382-3637 Fax 563-382-5797

15 East Main PO Box 529 New Hampton, IA 50659 641-394-2245 Fax 641-394-3138

210 7th Avenue SE PO Box 139 Waukon, IA 52172 563-568-4567 Fax 563-568-4569

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2022

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

Open to Public Inspection

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

A For the 2022 calendar year, or tax year beginning 07/01/22, and ending 06/30/23

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization NORTHEAST IOWA AREA AGENCY ON AGING, INC.		D Employer identification number 52-1621262
	Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3840 WEST 9TH STREET		E Telephone number 319-272-2244
	City or town, state or province, country, and ZIP or foreign postal code WATERLOO IA 50702		G Gross receipts \$ 9,491,028
	F Name and address of principal officer: MICHAEL DONOHUE 3840 WEST 9TH STREET WATERLOO IA 50702		
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.NEI3A.ORG H(c) Group exemption number			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1988
M State of legal domicile: IA			

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: WE EMPOWER OLDER INDIVIDUALS TO AGE WITH DIGNITY AND INDEPENDENCE.					
	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)	19			
	4	Number of independent voting members of the governing body (Part VI, line 1b)	19			
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	53			
	6	Total number of volunteers (estimate if necessary)	16522			
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0			
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	0				
Revenue	8	Contributions and grants (Part VIII, line 1h)	8,382,019	8,452,533		
	9	Program service revenue (Part VIII, line 2g)	1,055,660	1,014,543		
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	43,578	2,621		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0		
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	9,481,257	9,469,697		
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,767,630	3,782,371		
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0		
	b	Total fundraising expenses (Part IX, column (D), line 25)	0			
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	5,710,778	5,665,382		
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	9,478,408	9,447,753		
19	Revenue less expenses. Subtract line 18 from line 12	2,849	21,944			
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	3,520,816	End of Year	3,739,230
	21	Total liabilities (Part X, line 26)		1,090,736		1,287,206
	22	Net assets or fund balances. Subtract line 21 from line 20		2,430,080		2,452,024

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		Date	
	MICHAEL DONOHUE Type or print name and title		EXECUTIVE DIRECTOR	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN
	AMANDA A. WEBB	AMANDA A. WEBB	01/03/24	self-employed P01240671
	Firm's name	Firm's EIN	42-1040336	
Firm's address		Phone no.		
HACKER, NELSON & CO., P.C. P.O. BOX 507 DECORAH, IA 52101		563-382-3637		

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:

WE EMPOWER OLDER INDIVIDUALS TO AGE WITH DIGNITY AND INDEPENDENCE.

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 \$ 2,782,122 including grants of \$) (Revenue \$ 424,774)

CONGREGATE AND HOME-DELIVERED MEALS: MEALS WERE PROVIDED TO SENIORS IN THE 18 COUNTY SERVICE AREA.

4b (Code:) (Expenses \$ 1,392,063 including grants of \$) (Revenue \$)

SENIOR MEDICARE PATROL PROJECT: SMP NATIONAL RESOURCE CENTER (SMP CENTER) SERVES THE SMP PROJECTS NATIONALLY AND PROMOTES NATIONAL VISIBILITY FOR THE SMP PROGRAM TO ASSIST THE GENERAL PUBLIC IN LOCATING THEIR STATE SMP PROJECT. THE SMP CENTER HELPS STATES WITH RECRUITING AND TRAINING VOLUNTEERS TO EDUCATE CONSUMERS ON HOW TO PROTECT THEIR INFORMATION AS WELL AS HOW TO DETECT AND REPORT DISCREPANCIES IN THEIR HEALTHCARE BILLING NOTICES.

4c (Code:) (Expenses \$ 1,250,690 including grants of \$) (Revenue \$)

STATE HEALTH INSURANCE ASSISTANCE PROGRAM (SHIP) PROVIDES FREE PERSONALIZED COUNSELING, EDUCATION, AND OUTREACH TO ASSIST AGING AND DISABLED MEDICARE BENEFICIARIES AND THEIR FAMILIES NAVIGATE THE HEALTH AND LONG-TERM SERVICES AND SUPPORT SYSTEMS.

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

(Expenses \$ 3,002,785 including grants of \$) (Revenue \$ 589,769)

4e Total program service expenses 8,427,660

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>		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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part I</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? <i>If "Yes," complete Schedule L, Part II</i>		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? <i>If "Yes," complete Schedule L, Part III</i>		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? <i>If "Yes," complete Schedule L, Part IV</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>	X	
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1b	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?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	53		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified 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.	17			

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

Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include questions about voting members, family relationships, management delegation, and documentation.

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

Table with 5 columns: Question, Yes, No. Rows include questions about local chapters, conflict of interest policies, whistleblower policies, and compensation review.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection.
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

ALYCE SCHALLER
DECORAH

808 RIVER STREET

IA 52101

319-272-2244

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) MICHAEL DONOHUE EXECUTIVE DIRECTOR	40.00 0.00			X				97,079	0	32,417
(2) ALYCE SCHALLER FINANCE DIRECTOR	40.00 0.00			X				62,797	0	33,868
(3) LES ASKELSON DIRECTOR	1.00 0.00	X						0	0	0
(4) JACOB BATES VICE PRESIDENT	1.00 0.00	X		X				0	0	0
(5) DAN BYRNES PRESIDENT	1.00 0.00	X		X				0	0	0
(6) SALLY DAVIES DIRECTOR	1.00 0.00	X						0	0	0
(7) DIANE DAWLEY DIRECTOR	1.00 0.00	X						0	0	0
(8) KARI HARBAUGH DIRECTOR	1.00 0.00	X						0	0	0
(9) JULIE HINDERS DIRECTOR	1.00 0.00	X						0	0	0
(10) JEAN MADDUX DIRECTOR	1.00 0.00	X						0	0	0
(11) JANELL MCLREE DIRECTOR	1.00 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) PATRICK MURRAY	1.00									
DIRECTOR	0.00	X					0	0	0	
(13) GREG ORWOLL	1.00									
TREASURER	0.00	X		X			0	0	0	
(14) CONNIE PERRY	1.00									
DIRECTOR	0.00	X					0	0	0	
(15) CHELSEA PETERSEN	1.00									
DIRECTOR	0.00	X					0	0	0	
(16) KAYLA REYES	1.00									
DIRECTOR	0.00	X					0	0	0	
(17) VALERIE SCHWAGER	1.00									
SECRETARY	0.00	X		X			0	0	0	
(18) AMANDA STAHLEY	1.00									
DIRECTOR	0.00	X					0	0	0	
(19) KATIE THORNTON-LANG	1.00									
DIRECTOR	0.00	X					0	0	0	
1b Subtotal							159,876		66,285	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							159,876		66,285	

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

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

Section B. Independent Contractors

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

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

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

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a	29,000				
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	8,266,392				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	157,141				
	g	Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f				8,452,533			
	Program Service Revenue				Business Code			
2a		OTHER		624200	489,906	489,906		
b		PROGRAM INCOME		624200	341,325	341,325		
c		FEES FOR SERVICE			183,312	183,312		
d								
e								
f		All other program service revenue						
g Total. Add lines 2a-2f				1,014,543				
Other Revenue	3			Investment income (including dividends, interest, and other similar amounts)	3,952	3,952		
	4			Income from investment of tax-exempt bond proceeds				
	5			Royalties				
	6a	Gross rents	(i) Real					
			(ii) Personal					
			6a					
	b	Less: rental expenses	6b					
	c	Rental inc. or (loss)	6c					
	d			Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities					
			(ii) Other			20,000		
			7a					
	b	Less: cost or other basis and sales exps.	7b		21,331			
	c	Gain or (loss)	7c		-1,331			
d			Net gain or (loss)	-1,331	-1,331			
8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a						
		b		Less: direct expenses	8b			
		c			Net income or (loss) from fundraising events			
9a	Gross income from gaming activities. See Part IV, line 19	9a						
		b		Less: direct expenses	9b			
		c			Net income or (loss) from gaming activities			
10a	Gross sales of inventory, less returns and allowances	10a						
		b		Less: cost of goods sold	10b			
		c			Net income or (loss) from sales of inventory			
Miscellaneous Revenue				Business Code				
	11a							
	b							
	c							
	d	All other revenue						
e Total. Add lines 11a-11d								
12 Total revenue. See instructions				9,469,697	1,017,164	0	0	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
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	226,161		226,161	
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	2,552,666	2,231,286	321,380	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	263,676	209,010	54,666	
9 Other employee benefits	541,043	428,873	112,170	
10 Payroll taxes	198,825	157,604	41,221	
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.)	4,949,904	4,861,176	88,728	
12 Advertising and promotion	54,586	53,492	1,094	
13 Office expenses	306,753	249,069	57,684	
14 Information technology				
15 Royalties				
16 Occupancy	94,285	70,477	23,808	
17 Travel	100,476	92,268	8,208	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	29,203	20,469	8,734	
20 Interest	11,979		11,979	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	56,024	14,855	41,169	
23 Insurance	52,367	37,503	14,864	
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 DUES AND SUBSCRIPTIONS	20,800	1,450	19,350	
b MISCELLANEOUS	-10,995	128	-11,123	
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	9,447,753	8,427,660	1,020,093	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing	922	1	14,304
	2	Savings and temporary cash investments	2,241,952	2	2,484,915
	3	Pledges and grants receivable, net	640,108	3	464,040
	4	Accounts receivable, net		4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	107,971	9	94,348
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,487,340		
	10b	Less: accumulated depreciation	805,717	10c	681,623
	11	Investments—publicly traded securities		11	
	12	Investments—other securities. See Part IV, line 11		12	
	13	Investments—program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 33)	3,520,816	16	3,739,230	
Liabilities	17	Accounts payable and accrued expenses	787,943	17	827,488
	18	Grants payable		18	
	19	Deferred revenue		19	
	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	302,793	23	289,849
	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	169,869
	26	Total liabilities. Add lines 17 through 25	1,090,736	26	1,287,206
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27	Net assets without donor restrictions	2,401,080	27	2,423,024
	28	Net assets with donor restrictions	29,000	28	29,000
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	2,430,080	32	2,452,024
33	Total liabilities and net assets/fund balances	3,520,816	33	3,739,230	

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	9,469,697
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,447,753
3	Revenue less expenses. Subtract line 2 from line 1	3	21,944
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,430,080
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,452,024

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 type="checkbox"/> Separate basis <input checked="" 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	X	

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

Department of the Treasury
Internal Revenue Service

Attach to Form 990 or Form 990-EZ.

Open to Public Inspection

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

Name of the organization	NORTHEAST IOWA AREA AGENCY ON AGING, INC.	Employer identification number	52-1621262
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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.")	5,991,064	7,406,680	8,785,888	8,382,019	8,452,533	39,018,184
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	5,991,064	7,406,680	8,785,888	8,382,019	8,452,533	39,018,184
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)						
6 Public support. Subtract line 5 from line 4						39,018,184

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	5,991,064	7,406,680	8,785,888	8,382,019	8,452,533	39,018,184
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources		17,941	4,541	1,853	3,952	28,287
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						39,046,471

12 Gross receipts from related activities, etc. (see instructions) 12 5,412,061

13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f) divided by line 11, column (f))	14	99.93%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	99.93%

16a 33 1/3% support test—2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support test—2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test—2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test—2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here**. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

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

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

Section A. Public Support

Table with 7 columns: (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 under section 513; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 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; 7c Add lines 7a and 7b; 8 Public support.

Section B. Total Support

Table with 7 columns: (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; 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 3 columns: Description, Value, 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 3 columns: Description, Value, 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 Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <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>		
11a		
11b		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <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>		
1		
2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
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>		
1		
2		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <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>			
2a			
2b			
3a			
3b			

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

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

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

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

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

7 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 Total annual distributions. 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 Total of lines 3a through 3e			
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 Excess distributions carryover to 2023. 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 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

NORTHEAST IOWA AREA AGENCY ON AGING, INC.

Employer identification number

52-1621262

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 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, and questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of conservation easements, total number of easements, and questions about monitoring and reporting.

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

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures.

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

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

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

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

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

Part IV Escrow and Custodial Arrangements.

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

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

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

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

	Amount
1c	
1d	
1e	
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:

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

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		469,576	52,127	417,449
c Leasehold improvements		227,485	201,738	25,747
d Equipment		550,092	519,339	30,753
e Other		240,187	32,513	207,674
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				681,623

Part VII Investments – Other Securities.

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

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

Part VIII Investments – Program Related.

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

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

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	169,869
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	169,869

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

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization	NORTHEAST IOWA AREA AGENCY ON AGING, INC.	Employer identification number 52-1621262
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FORM 990, PART III, LINE 4D - ALL OTHER ACCOMPLISHMENTS

ALL OTHER PROGRAMS THAT SUPPORT OUR MISSION TO EMPOWER OLDER INDIVIDUALS.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS REVIEWS THE FORM 990 AND
RECOMMENDS ITS APPROVAL TO FILE. THAT ACTION IS MADE AS PART OF THE
ACCEPTANCE OF THE FINANCE COMMITTEE'S REPORTS AND ACTIONS.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

EACH BOARD OF DIRECTOR IS ASKED TO SIGN THE AGENCY'S CONFLICT OF INTEREST
STATEMENT EACH YEAR. THE POLICY IS REVIEWED ANNUALLY.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

THE PRESIDENT OF THE BOARD INITIATES THE EXECUTIVE DIRECTOR'S ANNUAL
PERFORMANCE REVIEW AND SOLICITS INPUT FROM OTHER SOURCES. THE PERFORMANCE
REVIEW IS PRESENTED TO THE BOARD OF DIRECTORS IN AN EXECUTIVE SESSION WITH
THEIR ADDITIONAL INPUT REQUESTED. DURING THAT SESSION, THE EXECUTIVE
DIRECTOR'S SALARY IS REVIEWED AND RECOMMENDED BASED ON COMPARABLE POSITIONS
AS WELL AS THE CURRENT FUNDING STATUS OF THE ORGANIZATION. A WRITTEN
NOTIFICATION IS MADE TO THE EXECUTIVE DIRECTOR ON A FORM SIGNED BY
PRESIDENT.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

ALL STAFF SALARIES ARE RECOMMENDED BY THE EXECUTIVE DIRECTOR WITH FINAL
APPROVAL BY THE BOARD OF DIRECTORS. ALL SALARY ADJUSTMENTS ARE GENERALLY

Name of the organization

Employer identification number

NORTHEAST IOWA AREA AGENCY

52-1621262

BASED ON COLA RATES. EACH STAFF PERSON HAS A PERFORMANCE REVIEW ANNUALLY, HOWEVER, PAY ADJUSTMENTS ARE NOT MERIT BASED. ALL PAY ADJUSTMENTS ARE NOTED IN WRITING TO THE STAFF PERSON AND A COPY PLACED IN THEIR PERSONNEL FILE.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION THE ORGANIZATION MAKES THESE DOCUMENTS AVAILABLE UPON REQUEST AT THE CENTRAL OFFICE IN WATERLOO, IA.

FORM 990, PART IX, LINE 11G - OTHER FEES FOR SERVICES

DESCRIPTION

	TOT/PROG SERVICE	MGT & GENERAL	FUNDRAISING
CONTRACTED SERVICES	\$ 2,075,933	\$ 0	\$ 0
CONTRACTED SERVICES	\$ 768,424	\$ 0	\$ 0
CONTRACTED SERVICES	\$ 713,261	\$ 0	\$ 0
CONTRACTED SERVICES	\$ 1,303,558	\$ 88,728	\$ 0
TOTAL	\$ 4,861,176	\$ 88,728	\$ 0

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

2022

**Open to Public
Inspection**

NORTHEAST IOWA AREA AGENCY
ON AGING, INC.

Employer identification number
52-1621262

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) NEI3A PROPERTIES LLC 3840 W 9TH ST 30-1271670 WATERLOO IA 50704	RENTAL	IA	32,453	598,149	NORTHEAST
(2)					
(3)					
(4)					
(5)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate alloc.?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	
b Gift, grant, or capital contribution to related organization(s)	1b	
c Gift, grant, or capital contribution from related organization(s)	1c	
d Loans or loan guarantees to or for related organization(s)	1d	
e Loans or loan guarantees by related organization(s)	1e	
f Dividends from related organization(s)	1f	
g Sale of assets to related organization(s)	1g	
h Purchase of assets from related organization(s)	1h	
i Exchange of assets with related organization(s)	1i	
j Lease of facilities, equipment, or other assets to related organization(s)	1j	
k Lease of facilities, equipment, or other assets from related organization(s)	1k	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	
o Sharing of paid employees with related organization(s)	1o	
p Reimbursement paid to related organization(s) for expenses	1p	
q Reimbursement paid by related organization(s) for expenses	1q	
r Other transfer of cash or property to related organization(s)	1r	
s Other transfer of cash or property from related organization(s)	1s	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Part VII

Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

SCHEDULE R - ADDITIONAL INFORMATION

NEI3A PROPERTIES LLC IS A DISREGARDED ENTITY AND IS
CONTROLLED BY NORTHEAST IOWA AREA AGENCY ON AGING (NEI3A). THEY ARE
COMBINED FOR FINANCIAL REPORTING. NEI3A PROPERTIES LLC OWNS
BUILDINGS THAT IT RENTS OUT TO NEI3A.

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 for instructions and the latest information.

OMB No. 1545-0172

2022

Attachment
Sequence No. **179**

Name(s) shown on return **NORTHEAST IOWA AREA AGENCY
ON AGING, INC.** Identifying number **52-1621262**

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	35,271

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		36,126	3.0	HY	S/L	6,021
b	5-year property		147,314	5.0	HY	S/L	14,732
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	
i	Nonresidential real property			39 yrs.	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	56,024
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.

DAA

Year Ended: June 30, 2023

52-1621262

NORTHEAST IOWA AREA AGENCY
ON AGING, INC.
3840 WEST 9TH STREET
WATERLOO, IA 50702

**Electing out of Bonus Depreciation Allowance for
All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

Form 990	Two Year Comparison Report	2021 & 2022
For calendar year 2022, or tax year beginning 07/01/22, ending 06/30/23		

Name: **NORTHEAST IOWA AREA AGENCY ON AGING, INC.** Taxpayer Identification Number: **52-1621262**

		2021	2022	Differences
R e v e n u e	1. Contributions, gifts, grants	144,311	186,141	41,830
	2. Membership dues and assessments			
	3. Government contributions and grants	8,237,708	8,266,392	28,684
	4. Program service revenue	1,055,660	1,014,543	-41,117
	5. Investment income	1,853	3,952	2,099
	6. Proceeds from tax exempt bonds			
	7. Net gain or (loss) from sale of assets other than inventory	41,725	-1,331	-43,056
	8. Net income or (loss) from fundraising events			
	9. Net income or (loss) from gaming			
	10. Net gain or (loss) on sales of inventory			
	11. Other revenue			
	12. Total revenue. Add lines 1 through 11	9,481,257	9,469,697	-11,560
E x p e n s e s	13. Grants and similar amounts paid			
	14. Benefits paid to or for members			
	15. Compensation of officers, directors, trustees, etc.	221,322	226,161	4,839
	16. Salaries, other compensation, and employee benefits	3,546,308	3,556,210	9,902
	17. Professional fundraising fees			
	18. Other professional fees	5,044,823	4,949,904	-94,919
	19. Occupancy, rent, utilities, and maintenance	143,943	94,285	-49,658
	20. Depreciation and Depletion	31,704	56,024	24,320
	21. Other expenses	490,308	565,169	74,861
	22. Total expenses. Add lines 13 through 21	9,478,408	9,447,753	-30,655
	23. Excess or (Deficit). Subtract line 22 from line 12	2,849	21,944	19,095
O t h e r I n f o r m a t i o n	24. Total exempt revenue	9,481,257	9,469,697	-11,560
	25. Total unrelated revenue			
	26. Total excludable revenue	1,099,238	1,017,164	-82,074
	27. Total assets	3,520,816	3,739,230	218,414
	28. Total liabilities	1,090,736	1,287,206	196,470
	29. Retained earnings	2,430,080	2,452,024	21,944
	30. Number of voting members of governing body	16	19	
	31. Number of independent voting members of governing body	16	19	
	32. Number of employees	62	53	
	33. Number of volunteers	19034	16522	

Tax Group Summary 7/01/22 - 6/30/23

Group	Cost Beginning	Cost Acquisitions	Cost Disposals	Cost Ending	Depreciation Prior	Depreciation Additions	Depreciation Reductions	Depreciation Ending
BUILDINGS & IMPROVEMENTS	51,147	0	64,871	469,576	97,175	12,601	57,649	52,127
EQUIPMENT	561,426	0	0	561,426	514,731	7,442	0	522,173
LAND	12,892	0	12,892	0	0	0	0	0
LEASEHOLD IMPROVEMENTS	27,485	0	0	227,485	194,482	7,256	0	201,738
LEASES - RIGHT OF USE	22,873	183,440	0	206,313	954	26,471	0	27,425
VEHICLES	0	22,540	0	22,540	0	2,254	0	2,254
Grand Total	<u>1,359,123</u>	<u>205,980</u>	<u>77,763</u>	<u>1,487,340</u>	<u>807,342</u>	<u>56,024</u>	<u>57,649</u>	<u>805,717</u>

Tax Asset Detail 7/01/22 - 6/30/23

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Activity: Form 990, Page 1												
191		WATERLOO PROPERTY	2/15/19	442,858	0	0	39,744	11,355	51,099	391,759	S/L	39.00
193	d	OFFICE REMODEL - WEST UNIC	9/01/13	9,143	0	0	5,385	304	5,689	3,454	S/L	15.00
194	d	BUILDING - WEST UNION	12/30/86	48,021	0	0	48,021	0	48,021	0	S/L	39.00
195	d	BUILDING IMPROVEMENTS - W	5/15/15	7,707	0	0	3,682	257	3,939	3,768	S/L	15.00
197		WATERLOO - NEW ROOF	5/13/22	26,718	0	0	343	685	1,028	25,690	S/L	39.00
BUILDINGS & IMPROVEMENTS				534,447	0c	0	97,175	12,601	109,776	424,671		
*Less: Dispositions and Transfers				64,871	0	0	57,088	0	57,649	7,222		
Net BUILDINGS & IMPROVEMENTS				469,576	0c	0	40,087	12,601	52,127	417,449		
2		SAFE	5/01/93	505	0	0	505	0	505	0	S/L	20.00
3		REACH IN COOLER	10/01/92	1,867	0	0	1,867	0	1,867	0	S/L	20.00
4		REFRIGERATOR	9/01/92	893	0	0	893	0	893	0	S/L	20.00
5		WATER SOFTENER	1/01/91	728	0	0	728	0	728	0	S/L	20.00
6		FREEZER, WALK IN	4/01/94	6,840	0	0	6,840	0	6,840	0	S/L	20.00
7		FREEZER	7/01/89	659	0	0	659	0	659	0	S/L	20.00
8		MEAL DELIVERY BAGS	5/15/96	13,857	0	0	13,857	0	13,857	0	S/L	7.00
9		3 DOOR COOLER - ELDORA	7/02/98	3,100	0	0	3,100	0	3,100	0	S/L	10.00
10		BOILER	4/22/99	1,613	0	0	1,613	0	1,613	0	S/L	10.00
11		HOBART ELECTRIC HEAT DISH	8/24/00	6,917	0	0	6,917	0	6,917	0	S/L	10.00
15		2001 CHEVROLET SILVERADO 1	2/06/01	43,988	0	0	43,988	0	43,988	0	S/L	10.00
16		2002 CHEVY SILVERADO HOT S	8/14/02	42,561	0	0	42,561	0	42,561	0	S/L	5.00
17		EPSON MULTIMEDIA PROJECTV	2/01/05	984	0	0	984	0	984	0	S/L	3.00
18		NEC XGA PROJECTOR	7/21/04	1,668	0	0	1,668	0	1,668	0	S/L	5.00
19		FURNITURE	1/31/07	6,594	0	0	6,594	0	6,594	0	S/L	5.00
20		DVD DUPLICATOR	2/16/07	1,552	0	0	1,552	0	1,552	0	S/L	5.00
21		DELL LATITUDE D830 COMPUT	9/01/07	1,735	0	0	1,735	0	1,735	0	S/L	5.00
22		BIZHUB 420 COPIER/SCANNER	12/20/07	6,128	0	0	6,128	0	6,128	0	S/L	5.00
23		DELL PROJECTOR	9/10/08	539	0	0	539	0	539	0	S/L	5.00
24		DELL LAPTOP	11/30/08	1,399	0	0	1,399	0	1,399	0	S/L	5.00
25		DELL LAPTOP	1/31/09	1,375	0	0	1,375	0	1,375	0	S/L	5.00
26		LENOVO THINKPAD TABLET	4/09/10	1,950	0	0	1,950	0	1,950	0	S/L	5.00
27		LENOVO THINKPAD TABLET	4/09/10	1,950	0	0	1,950	0	1,950	0	S/L	5.00
28		DELL OPTIPLEX 380	6/25/10	779	0	0	779	0	779	0	S/L	5.00
29		DELL OPTIPLEX 380	6/25/10	779	0	0	779	0	779	0	S/L	5.00
30		DELL OPTIPLEX 380	6/25/10	779	0	0	779	0	779	0	S/L	5.00
31		DELL OPTIPLEX 380	6/25/10	924	0	0	924	0	924	0	S/L	5.00
32		DELL OPTIPLEX 380	6/25/10	924	0	0	924	0	924	0	S/L	5.00
34		DELL E5510 LAPTOP	1/26/11	1,301	0	0	1,301	0	1,301	0	S/L	5.00
35		DELL OPTIPLEX 380SFF	1/26/11	924	0	0	924	0	924	0	S/L	5.00
36		DELL E5520 LAPTOP	5/13/11	1,258	0	0	1,258	0	1,258	0	S/L	5.00
38		DELL LAPTOP	12/30/08	1,375	0	0	1,375	0	1,375	0	S/L	5.00
39		DELL E5520 LAPTOP	7/06/11	1,301	0	0	1,301	0	1,301	0	S/L	5.00
41		DELL OPTIPLEX 390 DESKTOP	9/07/11	653	0	0	653	0	653	0	S/L	5.00
42		DELL LAPTOP E5420	12/21/11	1,225	0	0	1,225	0	1,225	0	S/L	5.00
44		DELL OPTIPLEX 390 DESKTOP	1/18/12	659	0	0	659	0	659	0	S/L	5.00
45		DELL OPTIPLEX 390 DESKTOP	1/18/12	659	0	0	659	0	659	0	S/L	5.00
46		DELL OPTIPLEX 390 DESKTOP	4/04/12	659	0	0	659	0	659	0	S/L	5.00

Tax Asset Detail 7/01/22 - 6/30/23

FYE: 6/30/2023

Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Activity: Form 990, Page 1 (continued)												
47		DELL OPTIPLEX 390 DESKTOP	4/04/12	659	0	0	659	0	659	0	S/L	5.00
50		MINOLTA BIZHUB 501C	5/17/12	5,995	0	0	5,995	0	5,995	0	S/L	5.00
51		DELL LATITUDE XT3 TABLET	5/27/12	1,661	0	0	1,661	0	1,661	0	S/L	5.00
52		DELL E5520 LAPTOP	5/27/12	1,661	0	0	1,661	0	1,661	0	S/L	5.00
54		DELL OPTIPLEX 790SFF	9/19/12	758	0	0	758	0	758	0	S/L	5.00
55		DELL OPTIPLEX 790SFF	9/19/12	778	0	0	778	0	778	0	S/L	5.00
56		DELL OPTIPLEX 790SFF	9/19/12	758	0	0	758	0	758	0	S/L	5.00
57		DELL LAPTOP E5530	9/19/12	950	0	0	950	0	950	0	S/L	5.00
58		DELL OPTIPLEX 310	10/31/12	755	0	0	755	0	755	0	S/L	5.00
59		DELL OPTIPLEX 7010	2/01/13	769	0	0	769	0	769	0	S/L	5.00
60		DELL OPTIPLEX 7010	2/01/13	590	0	0	590	0	590	0	S/L	5.00
61		DELL OPTIPLEX 3010 SFF	4/24/13	717	0	0	717	0	717	0	S/L	5.00
63		DELL OPTIPLEX 3010 SFF	5/22/13	538	0	0	538	0	538	0	S/L	5.00
64		DELL OPTIPLEX 3010 SFF	5/22/13	538	0	0	538	0	538	0	S/L	5.00
65		DELL POWEREDGE SERVER	5/22/13	5,865	0	0	5,865	0	5,865	0	S/L	5.00
66		DELL POWEREDGE SERVER	5/22/13	5,865	0	0	5,865	0	5,865	0	S/L	5.00
67		2013 CHEVROLET SILVERADO 1	4/05/13	43,416	0	0	43,416	0	43,416	0	S/L	5.00
69		DISH TABLE	11/01/79	970	0	0	970	0	970	0	S/L	20.00
70		EXHAUST HOOD & FAN	11/01/79	760	0	0	760	0	760	0	S/L	20.00
71		SHELVING	11/01/79	725	0	0	725	0	725	0	S/L	20.00
72		WORK TABLES	11/01/79	625	0	0	625	0	625	0	S/L	20.00
73		SINK - 3 COMPARTMENT	12/01/94	1,242	0	0	1,242	0	1,242	0	S/L	20.00
74		REFRIGERATOR	11/01/98	2,500	0	0	2,500	0	2,500	0	S/L	15.00
75		AIR CONDITIONER	8/01/99	1,008	0	0	1,008	0	1,008	0	S/L	10.00
76		DISHWASHER	6/01/00	2,995	0	0	2,995	0	2,995	0	S/L	15.00
77		GARBAGE DISPOSAL	6/01/00	895	0	0	895	0	895	0	S/L	10.00
78		REFRIGERATOR	6/01/01	2,099	0	0	2,099	0	2,099	0	S/L	15.00
79		RANGE	10/01/03	4,568	0	0	4,568	0	4,568	0	S/L	15.00
80		FIRE SUPPRESSION	2/05/05	1,400	0	0	1,400	0	1,400	0	S/L	10.00
81		3 HOT FOOD UNITS	11/06/07	1,465	0	0	1,465	0	1,465	0	S/L	10.00
82		TELEPHONES & SYSTEMS	6/30/08	1,533	0	0	1,533	0	1,533	0	S/L	10.00
83		PARKING LOT UPGRADE	6/30/08	12,000	0	0	12,000	0	12,000	0	S/L	10.00
84		COMPUTER - COMPAQ	1/01/01	825	0	0	825	0	825	0	S/L	5.00
85		FREEZER	6/01/01	3,499	0	0	3,499	0	3,499	0	S/L	15.00
86		COMPUTER - COMPAQ	6/01/01	824	0	0	824	0	824	0	S/L	5.00
87		CHEST FREEZER	11/01/06	562	0	0	562	0	562	0	S/L	10.00
88		KONICA COPIER	5/15/13	1,705	0	0	1,705	0	1,705	0	S/L	5.00
89		VULCAN OVEN	5/15/13	3,725	0	0	3,725	0	3,725	0	S/L	5.00
90		MAQUOKETA CARPER	2/01/13	5,000	0	0	5,000	0	5,000	0	S/L	5.00
91		COMMERCIAL DISHWASHER	5/01/12	4,839	0	0	4,839	0	4,839	0	S/L	10.00
92		RANGE HOOD	5/01/12	10,050	0	0	10,050	0	10,050	0	S/L	10.00
93		ANSUL SYSTEM	5/01/12	2,100	0	0	2,100	0	2,100	0	S/L	10.00
94		REFRIGERATOR	5/01/12	3,086	0	0	3,086	0	3,086	0	S/L	10.00
95		FREEZER	5/01/12	3,975	0	0	3,975	0	3,975	0	S/L	10.00
96		CONVECTION OVEN	5/01/12	3,495	0	0	3,495	0	3,495	0	S/L	10.00
97		3-COMPARTMENT SINK	5/01/12	1,224	0	0	1,224	0	1,224	0	S/L	10.00
98		CENTER ISLAND	5/01/12	1,809	0	0	1,809	0	1,809	0	S/L	10.00
99		HOT FOOD CART	11/01/79	797	0	0	797	0	797	0	S/L	15.00
100		U.S. RANGE	11/01/82	1,845	0	0	1,845	0	1,845	0	S/L	15.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Activity: Form 990, Page 1 (continued)												
101		UNIVEX FOOD SLICER	11/01/82	869	0	0	869	0	869	0	S/L	10.00
102		VULCAN STOVE	6/01/90	2,112	0	0	2,112	0	2,112	0	S/L	10.00
103		CHEST FREEZER	6/01/96	520	0	0	520	0	520	0	S/L	10.00
104		STEAM TABLE	6/01/00	1,080	0	0	1,080	0	1,080	0	S/L	10.00
105		SLICER	12/01/07	764	0	0	764	0	764	0	S/L	10.00
106		THREE TIER CART	10/01/08	668	0	0	668	0	668	0	S/L	5.00
107		FREEZER	8/01/97	530	0	0	530	0	530	0	S/L	15.00
108		FOOD PROCESSOR	2/01/00	524	0	0	524	0	524	0	S/L	5.00
109		RANGE	6/01/04	4,518	0	0	4,518	0	4,518	0	S/L	15.00
110		HOT BUFFET	6/01/04	839	0	0	839	0	839	0	S/L	15.00
111		CONVECTION OVEN	1/01/05	3,100	0	0	3,100	0	3,100	0	S/L	10.00
112		FIRE SUPPRESSION	6/01/05	920	0	0	920	0	920	0	S/L	10.00
113		DISHWASHER	6/01/06	4,985	0	0	4,985	0	4,985	0	S/L	10.00
114		GAS RANGE	6/01/88	2,415	0	0	2,415	0	2,415	0	S/L	15.00
115		AIR CONDITIONER	8/01/92	850	0	0	850	0	850	0	S/L	10.00
116		REFRIGERATOR	6/01/96	650	0	0	650	0	650	0	S/L	10.00
118		REFRIGERATOR	7/01/99	650	0	0	650	0	650	0	S/L	10.00
119		AIR CONDITIONER	8/01/99	800	0	0	800	0	800	0	S/L	15.00
120		WASHER/DRYER	6/01/11	1,099	0	0	1,099	0	1,099	0	S/L	10.00
121		DISH TABLES	1/01/76	1,149	0	0	1,149	0	1,149	0	S/L	15.00
122		RANGE HOOD	1/01/76	750	0	0	750	0	750	0	S/L	15.00
123		STAINLESS STEEL HOOD	1/01/76	1,169	0	0	1,169	0	1,169	0	S/L	20.00
124		COLD SERVER	2/01/76	2,155	0	0	2,155	0	2,155	0	S/L	20.00
125		MIXER	5/01/76	785	0	0	785	0	785	0	S/L	10.00
126		HOBART REFRIGERATOR	6/01/87	4,020	0	0	4,020	0	4,020	0	S/L	15.00
127		UNIVEX SLICER	1/01/89	907	0	0	907	0	907	0	S/L	15.00
128		DISHWASHER	11/01/97	5,950	0	0	5,950	0	5,950	0	S/L	15.00
129		IN-SINK DISPENSER	6/01/01	944	0	0	944	0	944	0	S/L	10.00
130		STAINLESS STEEL SINK	6/01/01	1,800	0	0	1,800	0	1,800	0	S/L	15.00
131		REACH-IN FREEZER	6/01/00	3,599	0	0	3,599	0	3,599	0	S/L	15.00
132		HOT SERVER	6/01/01	3,572	0	0	3,572	0	3,572	0	S/L	15.00
133		REFRIGERATOR	6/01/01	2,099	0	0	2,099	0	2,099	0	S/L	15.00
134		RANGE	6/01/06	7,555	0	0	7,555	0	7,555	0	S/L	15.00
135		CONVECTION OVEN	6/01/09	3,571	0	0	2,321	179	2,500	1,071	S/L	20.00
136		ANSUL FIRE SAFETY	6/01/03	2,693	0	0	2,693	0	2,693	0	S/L	10.00
137		DESKTOP COMPUTERS	6/01/04	1,858	0	0	1,858	0	1,858	0	S/L	5.00
138		MINOLTA COPIER	8/01/04	5,580	0	0	5,580	0	5,580	0	S/L	5.00
139		TELEPHONE SYSTEM	6/01/07	4,050	0	0	4,050	0	4,050	0	S/L	10.00
140		2-TABLET COMPUTERS	6/01/07	3,298	0	0	3,298	0	3,298	0	S/L	5.00
141		PROJECTOR	7/01/07	699	0	0	699	0	699	0	S/L	5.00
142		3-TABLET COMPUTERS	9/01/09	4,737	0	0	4,737	0	4,737	0	S/L	6.00
143		MINOLTA COPIER BIX 423	11/01/00	4,839	0	0	4,839	0	4,839	0	S/L	5.00
144		2-TABLET COMPUTERS	3/01/11	3,316	0	0	3,316	0	3,316	0	S/L	5.00
145		COMPUTER & MONITOR	6/01/11	600	0	0	600	0	600	0	S/L	5.00
146		2-NEW DESKS	11/01/11	1,866	0	0	1,866	0	1,866	0	S/L	5.00
147		2-CONFERENCE TABLES	11/01/11	1,050	0	0	1,050	0	1,050	0	S/L	5.00
148		CONFERENCE CRENDENZA	11/01/11	565	0	0	565	0	565	0	S/L	5.00
149		FOUNTAIN PARK BUILD-OUT	11/01/11	3,500	0	0	3,500	0	3,500	0	S/L	5.00
150		PAPER SHREDDER	12/01/11	895	0	0	895	0	895	0	S/L	5.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Activity: Form 990, Page 1 (continued)												
151		TABLET COMPUTERS	4/01/12	1,395	0	0	1,395	0	1,395	0	S/L	5.00
152		TABLET COMPUTERS	4/01/12	1,395	0	0	1,395	0	1,395	0	S/L	5.00
153		TABLET COMPUTERS	7/01/12	1,395	0	0	1,395	0	1,395	0	S/L	5.00
154		TABLET COMPUTERS	7/01/12	1,395	0	0	1,395	0	1,395	0	S/L	5.00
155		TABLET COMPUTERS	3/01/13	1,395	0	0	1,395	0	1,395	0	S/L	5.00
156		3 SETS CABINETS	6/01/85	3,282	0	0	3,282	0	3,282	0	S/L	20.00
157		AMANA FREEZER	5/01/87	630	0	0	630	0	630	0	S/L	15.00
158		HOBART FR. FOOD CAB.	6/01/88	2,292	0	0	2,292	0	2,292	0	S/L	10.00
159		VULCAN GAS RANGE	6/01/89	2,801	0	0	2,801	0	2,801	0	S/L	10.00
160		HOBART REFRIGERATOR	6/01/89	1,835	0	0	1,835	0	1,835	0	S/L	10.00
161		REFRIGERATOR	6/01/00	2,099	0	0	2,099	0	2,099	0	S/L	15.00
162		RANGE HOOD SYSTEM	12/01/01	4,918	0	0	4,918	0	4,918	0	S/L	15.00
163		DISHWASHER HOOD SYSTEM	12/01/01	1,675	0	0	1,675	0	1,675	0	S/L	15.00
164		DISHWASHER	12/01/01	6,131	0	0	6,131	0	6,131	0	S/L	15.00
165		BOOSTER HEATER	12/01/01	1,035	0	0	1,035	0	1,035	0	S/L	15.00
166		3-COMPARTMENT SINK	12/01/01	1,647	0	0	1,647	0	1,647	0	S/L	15.00
167		DISPOSER	12/01/01	1,189	0	0	1,189	0	1,189	0	S/L	15.00
168		COOKS COUNTER	12/01/01	1,510	0	0	1,510	0	1,510	0	S/L	15.00
169		COUNTER SERVER SYSTEMS	12/01/01	2,500	0	0	2,500	0	2,500	0	S/L	15.00
170		CABINETS	12/01/01	885	0	0	885	0	885	0	S/L	15.00
171		COUNTER TOPS	12/01/01	3,290	0	0	3,290	0	3,290	0	S/L	15.00
172		DISPOSER	12/01/01	1,262	0	0	1,262	0	1,262	0	S/L	15.00
173		DISHTABLE	12/01/01	1,264	0	0	1,264	0	1,264	0	S/L	15.00
174		HOT FOOD SERVER	6/01/03	1,300	0	0	1,300	0	1,300	0	S/L	15.00
175		WASHER & DRYER	1/05/05	735	0	0	735	0	735	0	S/L	10.00
176		KONICA COPIER	5/15/13	1,705	0	0	1,705	0	1,705	0	S/L	5.00
177		EQUIPMENT	1/01/76	3,475	0	0	3,475	0	3,475	0	S/L	10.00
179		ENHANCED WORKGROUP REPC	4/10/15	6,890	0	0	6,890	0	6,890	0	S/L	3.00
181		2017 DODGE CARAVAN	2/14/17	20,992	0	0	11,371	2,099	13,470	7,522	S/L	10.00
188		2019 CHEVY MALIBU	10/17/18	17,377	0	0	6,082	1,738	7,820	9,557	S/L	10.00
189		2013 CHEVROLET MALIBU	8/22/18	10,020	0	0	3,507	1,002	4,509	5,511	S/L	10.00
190		2017 FORD FOCUS	4/04/19	12,895	0	0	4,513	1,290	5,803	7,092	S/L	10.00
192		2015 DODGE GRAND CARAVAN	7/01/20	11,334	0	0	1,700	1,134	2,834	8,500	S/L	10.00
		EQUIPMENT		<u>561,426</u>	<u>0c</u>	<u>0</u>	<u>514,731</u>	<u>7,442</u>	<u>522,173</u>	<u>39,253</u>		
196	d	LAND & LAND IMPROVEMENT:	12/30/86	12,892	0	0	0	0	0	12,892	Land	0.00
		LAND		12,892	0c	0	0	0	0	12,892		
		*Less: Dispositions and Transfers		12,892	0	0	0	0	0	12,892		
		Net LAND		<u>0</u>	<u>0c</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
182		KIMBALL RIDGE RENOVATION	2/15/93	71,382	0	0	71,382	0	71,382	0	S/L	10.00
183		WAVERLY RENOVATIONS	7/01/99	32,679	0	0	18,790	817	19,607	13,072	S/L	40.00
184		LEASEHOLD IMPROVEMENTS	9/30/01	6,351	0	0	6,351	0	6,351	0	S/L	7.00
185		KITCHEN REMODEL	5/01/08	20,489	0	0	20,489	0	20,489	0	S/L	10.00
186		LEASEHOLD IMPROVEMENTS	10/31/09	76,138	0	0	64,294	5,076	69,370	6,768	S/L	15.00
187		WATERLOO SENIOR CENTER L	11/09/12	20,446	0	0	13,176	1,363	14,539	5,907	S/L	15.00

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Asset	d t	Property Description	Date In Service	Tax Cost	Sec 179 Exp Current = c	Tax Bonus Amt	Tax Prior Depreciation	Tax Current Depreciation	Tax End Depr	Tax Net Book Value	Tax Method	Tax Period
Activity: Form 990, Page 1 (continued)												
LEASEHOLD IMPROVEMENT				<u>227,485</u>	<u>0c</u>	<u>0</u>	<u>194,482</u>	<u>7,256</u>	<u>201,738</u>	<u>25,747</u>		
199		RIGHT OF USE ASSET - SPECTR	7/01/22	111,716	0c	0	0	11,172	11,172	100,544	S/L	5.0
200		RIGHT OF USE ASSET - FOUNTA	11/01/22	35,598	0c	0	0	3,560	3,560	32,038	S/L	5.0
201		RIGHT OF USE ASSET - GFC CO	6/01/23	36,126	0c	0	0	6,021	6,021	30,105	S/L	3.0
202		RIGHT OF USE ASSET - OELWE	5/01/22	22,873	0	0	954	5,718	6,672	16,201	S/L	4.00
LEASES - RIGHT OF USE				<u>206,313</u>	<u>0c</u>	<u>0</u>	<u>954</u>	<u>26,471</u>	<u>27,425</u>	<u>178,888</u>		
198		2019 HONDA CIVIC (#8232)	11/15/22	22,540	0c	0	0	2,254	2,254	20,286	S/L	5.00
VEHICLES				<u>22,540</u>	<u>0c</u>	<u>0</u>	<u>0</u>	<u>2,254</u>	<u>2,254</u>	<u>20,286</u>		
Form 990, Page 1				1,565,103	0c	0	807,342	56,024	863,366	701,737		
*Less: Dispositions and Transfers				<u>77,763</u>	<u>0</u>	<u>0</u>	<u>57,088</u>	<u>0</u>	<u>57,649</u>	<u>20,114</u>		
Net Form 990, Page 1				<u>1,487,340</u>	<u>0c</u>	<u>0</u>	<u>750,254</u>	<u>56,024</u>	<u>805,717</u>	<u>681,623</u>		
Grand Total				1,565,103	0c	0	807,342	56,024	863,366	701,737		
Less: Dispositions and Transfers				<u>77,763</u>	<u>0</u>	<u>0</u>	<u>57,088</u>	<u>0</u>	<u>57,649</u>	<u>20,114</u>		
Net Grand Total				<u>1,487,340</u>	<u>0c</u>	<u>0</u>	<u>750,254</u>	<u>56,024</u>	<u>805,717</u>	<u>681,623</u>		