

Return of Organization Exempt From Income Tax

2024

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

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

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

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the **2024** calendar year, or tax year beginning , **2024**, and ending , **20**

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

C Name of organization **Manistee County Humane Society**
 Doing business as
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
PO Box 144
 City or town, state or province, country, and ZIP or foreign postal code
Manistee, MI 49660

D Employer identification number
38-2673842

E Telephone number

F Name and address of principal officer: **Colleen Kenny**
Same as C above

G Gross receipts
 \$ **289,103**

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

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

J Website: **N/A**

K Form of organization: Corporation Trust Association Other

L Year of formation: **1986** **M** State of legal domicile: **MI**

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: The mission of Manistee County Humane Society is to provide shelter for homeless pets and place them in a permanent home. The organization seeks to educate the community and work through a school outreach program on the subject of pet care and the importance of spaying/neutering.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	7
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
	5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	13
	6	Total number of volunteers (estimate if necessary)	6	10
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year 176,794	Current Year 191,459
	9	Program service revenue (Part VIII, line 2g)	76,949	83,834
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,688	11,872
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	118,699	1,938
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	375,130	289,103
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)	137,088	156,247
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		145
	16b	Total fundraising expenses (Part IX, column (D), line 25)	145	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	150,051	168,555
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	287,139	324,947
19	Revenue less expenses. Subtract line 18 from line 12	87,991	(35,844)	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year 1,422,740	End of Year 1,387,509
	21	Total liabilities (Part X, line 26)	4,852	5,465
	22	Net assets or fund balances. Subtract line 21 from line 20	1,417,888	1,382,044

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

Colleen Kenny
Signature of officer

Colleen Kenny, President/Treasurer
Type or print name and title

Date

Paid Preparer Use Only

Preparer's name: **Connie M Tewes CPA** Preparer's signature: **Connie M Tewes CPA** Date: **10-08-2025** Check if self-employed PTIN: **P00350678**

Firm's name: **Connie M Tewes CPA LLC** Firm's EIN:
 Firm's address: **5718 W US 10 Ludington MI 49431** Phone no.: **231-342-4988**

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:

The mission of Manistee County Humane Society is to provide shelter for homeless pets and place them in a permanent home. The organization seeks to educate the community and work through a school outreach program on the subject of pet care and the importance of spaying/neutering.

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 \$ 306,171 including grants of \$ _____) (Revenue \$ 56,923)

Provided information about spaying and neutering while offering financial assistance to those in need. Pets that are old enough are spayed/neutered before being offered for adoption. This increases responsible pet ownership throughout the community.

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses **306,171**

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 detailing various organizational requirements and compliance checks.

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 []

Table with 3 columns: Question, Yes, No. Rows 1a-1c detailing IRS filing and tax compliance information.

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	13		
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			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
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 the 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, or 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 ID, Question Text, Yes, No. Rows include 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 5 columns: Question ID, Question Text, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed Michigan
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
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.
Mary Ann Wreschnig (231)882-2313, PO Box 144, Manistee, MI 49660

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 the 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 Bull Vice President	1.00	X						0	0	0
(2) Catherine Ciotti Director	1.00	X						0	0	0
(3) Kathy Wellington Director	1.00	X						0	0	0
(4) Colleen Kenny President	4.00			X				0	0	0
(5) Mary Tebbenhoff Secretary	1.00			X				0	0	0
(6) Michael Evans Director						X		0	0	0
(7)										
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week 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			
(15) -----										
(16) -----										
(17) -----										
(18) -----										
(19) -----										
(20) -----										
(21) -----										
(22) -----										
(23) -----										
(24) -----										
(25) -----										
1b Subtotal										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							0	0	0	

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>	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>		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>		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

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c	12,354				
	d Related organizations	1d					
	e Government grants (contributions) . .	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	179,105				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f		191,459				
Program Service Revenue			Business Code				
	2a <u>Program Service Revenue</u>	900004	42,834	42,834			
	b <u>County Animal Control</u>	900004	41,000	41,000			
	c _____						
	d _____						
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f		83,834					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		11,872	6,745		5,127	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
8a Gross income from fundraising events (not including \$ <u>12,354</u> of contributions reported on line 1c). See Part IV, line 18	8a		1,908				
		b Less: direct expenses	8b				
		c Net income or (loss) from fundraising events		1,908		1,908	
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 <u>Miscellaneous Revenue</u>	900001	30	30			
	b _____						
	c _____						
	d All other revenue						
e Total. Add lines 11a-11d		30					
12 Total revenue. See instructions		289,103	90,609	0	7,035		

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				
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	143,693	143,693		
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . .				
9	Other employee benefits	1,288	1,288		
10	Payroll taxes	11,266	11,266		
11	Fees for services (nonemployees):				
a	Management				
b	Legal	1,798		1,798	
c	Accounting	759		759	
d	Lobbying				
e	Professional fundraising services. See Part IV, line 17. .	145			145
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.) . .				
12	Advertising and promotion	853		853	
13	Office expenses	7,213		7,213	
14	Information technology				
15	Royalties				
16	Occupancy	26,897	24,230	2,667	
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,288		1,288	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	17,169	17,169		
23	Insurance	6,121	3,271	2,850	
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	Medical Supplies	5,583	5,583		
b	Prescriptions	3,024	3,024		
c	Veterinary Expenses	73,521	73,521		
d	Pet Food	319	319		
e	All other expenses _____	24,010	22,807	1,203	
25	Total functional expenses. Add lines 1 through 24e. .	324,947	306,171	18,631	145
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)		(B)	
		Beginning of year		End of year	
Assets	1	Cash - non-interest-bearing	43,370	1	24,530
	2	Savings and temporary cash investments	175,751	2	136,641
	3	Pledges and grants receivable, net	37,000	3	39,300
	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		9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	682,126		
	b	Less: accumulated depreciation	374,909	10c	307,217
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	842,233	12	879,821
	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)	1,422,740	16	1,387,509	
Liabilities	17	Accounts payable and accrued expenses	4,852	17	5,465
	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		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26	Total liabilities. Add lines 17 through 25	4,852	26	5,465
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	1,190,984	27	1,151,961
	28	Net assets with donor restrictions	226,904	28	230,083
	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	1,417,888	32	1,382,044
	33	Total liabilities and net assets/fund balances	1,422,740	33	1,387,509

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	289,103
2	Total expenses (must equal Part IX, column (A), line 25)	2	324,947
3	Revenue less expenses. Subtract line 2 from line 1	3	(35,844)
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,417,888
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	1,382,044

Part XII Financial Statements and Reporting

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

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

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2024

**Open to Public
Inspection**

Name of the organization Manistee County Humane Society	Employer identification number 38-2673842
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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 must generally 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

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 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

Table with 2 columns: Description, Percentage. Rows include: 14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 79.59%; 15 Public support percentage from 2023 Schedule A, Part II, line 14 76.67%; 16a 33 1/3% support test - 2024. 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 [checked]; 16b 33 1/3% support test - 2023. 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 - 2024. 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; 17b 10%-facts-and-circumstances test - 2023. 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.

**Schedule B
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

Name of the organization

Manistee County Humane Society

Employer identification number

38-2673842

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

Name of organization Manistee County Humane Society	Employer identification number 38-2673842
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Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	Mary Dunn Trust PO Box 10 Manistee, MI 49660	\$ 39,300	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990) (Rev. December 2024)

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

Open to Public Inspection

Name of the organization: Manistee County Humane Society; Employer identification number: 38-2673842

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor advisement.

Part II Conservation Easements

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

Form for Part II Conservation Easements. Includes questions about purpose of easements, number of easements, acreage, and monitoring. Includes a table for 'Held at the End of the Tax Year' with rows 2a, 2b, 2c, and 2d.

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

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

Form for Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Includes questions about reporting art collections and required amounts for revenue and assets.

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange program
 - e** Other _____
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements

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

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table.
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds

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

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

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____ %
 - b** Permanent endowment _____ %
 - c** Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|---------------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		65,152		65,152
b Buildings		344,339	169,956	174,383
c Leasehold improvements				
d Equipment		72,054	72,054	
e Other STMD1E		200,581	132,899	67,682
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				307,217

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) Edward Jones - 484-16666-1-5	638,499	FMV
(B) Manistee County Community Found	224,911	FMV
(C) Edward Jones Corporate Select	16,411	FMV
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))	879,821	

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, line 13, col. (B))		

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, line 15, col. (B))	

Part X Other Liabilities

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

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

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

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		(event type)	(event type)	(total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
11 Net income summary. Subtract line 10 from line 3, column (d)					

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

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

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

**SCHEDULE J
(Form 990)**

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Employer identification number

Manistee County Humane Society

38-2673842

Part I Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input type="checkbox"/> Compensation survey or study <input type="checkbox"/> Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
a	Receive a severance payment or change-of-control payment?		
b	Participate in or receive payment from a supplemental nonqualified retirement plan?		
c	Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
a	The organization?		x
b	Any related organization? If "Yes" on line 5a or 5b, describe in Part III.		x
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
a	The organization?		x
b	Any related organization? If "Yes" on line 6a or 6b, describe in Part III.		x
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III		x
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		x
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Michael Evans	(i)	0	0	0	0	0	0
	Director	(ii)	0	0	0	0	0	0
2		(i)						
		(ii)						
3		(i)						
		(ii)						
4		(i)						
		(ii)						
5		(i)						
		(ii)						
6		(i)						
		(ii)						
7		(i)						
		(ii)						
8		(i)						
		(ii)						
9		(i)						
		(ii)						
10		(i)						
		(ii)						
11		(i)						
		(ii)						
12		(i)						
		(ii)						
13		(i)						
		(ii)						
14		(i)						
		(ii)						
15		(i)						
		(ii)						
16		(i)						
		(ii)						

**SCHEDULE O
(Form 990)**

(Rev. December 2024)

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 instructions and the latest information.

OMB No. 1545-0047

**Open to Public
Inspection**

Name of the organization

Manistee County Humane Society

Employer identification number

38-2673842

01. Officer, directors, etc. family relationship (Part VI, line 2)

Two of the directors, Catherine Ciotti and Michael Bull have a family relationship as they are married.

02. Form 990 governing body review (Part VI, line 11)

No review was conducted or will be conducted.

03. Form 990 availability to public (Part VI, line 18)

Form 990 is available to the public upon request and may be obtained at www.guidestar.org.

04. Governing documents, etc., available to public (Part VI, line 19)

Governing documents not available to public.

05. List of other expenses (Part IX, line 24e)

List of Other Expenses is reported on the separate Overflow Statement included with the return.

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.

Table with 3 columns: Name(s) shown on return, Business or activity to which this form relates, Identifying number. Values: Manistee County Humane Society, FORM 990 - 1, 38-2673842

Part I Election To Expense Certain Property Under Section 179

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

Table with 5 columns for lines 1-13. Line 1: Maximum amount. Line 2: Total cost. Line 3: Threshold cost. Line 4: Reduction in limitation. Line 5: Dollar limitation. Line 6-13: Detailed property information and calculations.

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

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

Table with 3 columns for lines 14-16. Line 14: Special depreciation allowance. Line 15: Property subject to section 168(f)(1) election. Line 16: Other depreciation (including ACRS).

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

Section A

Table with 3 columns for lines 17-18. Line 17: MACRS deductions for assets placed in service in tax years beginning before 2024. Line 18: If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here.

Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System

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

Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows include 12-year, 30-year, and 40-year property.

Part IV Summary (See instructions.)

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

For Paperwork Reduction Act Notice, see separate instructions.

Elections

(This page is e-filed with the return. Include it if paper-filing.)

2024 PG01

Name(s) as shown on return

Tax ID Number

Manistee County Humane Society

38-2673842

Section 1.263(a)-3(h) Safe Harbor Election for Small Taxpayers

NAME: Manistee County Humane Society
ADDRESS: PO Box 144, Manistee, MI 49660
SSN/EIN: 38-2673842

ELECTION: The amounts paid for repairs, maintenance, improvements and similar activities performed on the eligible building(s) described below qualify under the safe harbor provided in Reg. Section 1.263(a)-3(h)(1).

DESCRIPTION: Building

FOR YOUR RECORDS ONLY
Federal Supporting Statements

2024 PG01

Name(s) as shown on return

Tax ID Number

Manistee County Humane Society

38-2673842

Form 990 - Schedule D - Part VI - Line 1e Statement #D1e
 Investments - Other

Description of Investment	Cost/Basis (Investment)	Cost/Basis (Other)	Depr	Book Value
Road and Fencing	0	26,494	26,494	0
Fence	0	13,505	10,793	2,712
Office Equipment	0	1,600	1,600	0
Septic System	0	6,700	3,183	3,517
Transport Vehicle	0	29,575	29,575	0
Fixed Sign	0	2,288	1,083	1,205
Building Improvements	0	61,680	31,450	30,230
2018 - Fan, Lights, generator	0	12,796	12,572	224
2019- Security Cameras	0	6,940	5,079	1,861
2021-LED Lighting	0	10,831	1,897	8,934
2021 - Air Conditioning Unit	0	5,400	1,260	4,140
2022 - Equipment Purchases	0	10,831	2,864	7,967
2023 - Fencing	0	11,943	1,343	10,600
Total	<u><u>0</u></u>	<u><u>200,583</u></u>	<u><u>129,193</u></u>	<u><u>71,390</u></u>

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

FEIN

Manistee County Humane Society

38-2673842

Office Expense

Description	Amount
Postage and Printing	\$ 330
Computer & Internet	851
PO Box Rent	102
Office Supplies	2,751
Miscellaneous	400
Uniforms	112
Telephone	2,667
Total:	\$ 7,213

Other Expenses

Description	Amount
Investment Fees	\$ 1,203
Total:	\$ 1,203

Other Expenses

Description	Amount
Cat litter	\$ 5,696
Laundry	1,963
Animal Supplies	9,353
Repairs & Maintenance	668
Vehicle Expenses	3,101
Refund Spay/Neuter	2,026
Total:	\$ 22,807

**Form 990
Worksheet**

Schedule A, Line 5 - Excess 2% Limitation Contributors

(This page is not filed with the return. It is for your records only.)

2024

Name(s) as shown on return

Manistee County Humane Society

Tax ID Number

38-2673842

2% of the amount on Schedule A, Part II, line 11, column (f) 22,047

Name	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total	(g) Excess contributions (col. (f) minus the 2% limitation)
Mary Dunn Trust	43,440	42,500	45,000	37,000	39,300	207,240	185,193

Total **185,193**

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

Manistee County Humane Society

38-2673842

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	Land	04-01-2005	40,000	40,000	100.00			0	0		0				
2	Building	04-01-2005	340,553		100.00			340,553	40	SL MM	2.5	159,637	8,514	168,151	
3	Building	01-01-2006	3,785		100.00			3,785	40	SL MM	2.5	1,710	95	1,805	
4	Road and Fencing	04-01-2005	26,494		100.00			26,494	10		0	26,494		26,494	
5	Cat Cages - E	04-01-2005	15,606		100.00			15,606	7		0	15,606		15,606	
6	Dog Kennels - E	04-01-2005	6,525		100.00			6,525	7		0	6,525		6,525	
7	Refrigerator - E	04-01-2005	400		100.00			400	7		0	400		400	
8	Dog Scale - E	05-01-2006	797		100.00			797	7		0	797		797	
9	Washer and Dryer - E	12-01-2006	1,826		100.00			1,826	7		0	1,826		1,826	
10	Fence	11-02-2009	9,005		100.00			9,005	15	SL MQ	6.667	9,005		9,005	
12	Equipment	07-01-2012	2,679		100.00			2,679	3		0	1,850		1,850	
13	Equipment	11-02-2012	3,440		100.00			3,440	7		0	3,440		3,440	
14	Animal Transportation	11-06-2014	29,575		100.00			29,575	5		0	29,575		29,575	
15	Security System - E	11-06-2014	4,110		100.00			4,110	7		0	4,110		4,110	
16	Accoustical Panel- BI	01-29-2015	4,210		100.00			4,210	20	SL HY	5	1,785	211	1,996	
17	Roof Extension - BI	02-02-2015	18,000		100.00			18,000	39	SL MM	2.564	4,100	462	4,562	
18	Sound Panels, PVC Pan	03-20-2015	5,550		100.00			5,550	20	SL HY	5	2,354	278	2,632	
19	Shed - BI	05-06-2015	4,428		100.00			4,428	20	SL HY	5	1,879	221	2,100	
20	Fixed Outdoor Sign	05-06-2015	2,288		100.00			2,288	20	SL HY	5	969	114	1,083	
21	Steel Door - BI	07-30-2015	767		100.00			767	20	SL HY	5	323	38	361	
22	Septic Tank - BI	06-27-2015	6,700		100.00			6,700	20	SL HY	5	2,848	335	3,183	
23	Furnace - BI	12-17-2015	3,106		100.00			3,106	20	SL HY	5	1,318	155	1,473	
25	Cat Condos - E	04-06-2016	36,671		100.00			36,671	7		0	36,671		36,671	
26	Water Heater - BI	04-12-2016	3,927		100.00			3,927	7		0	3,927		3,927	
27	Amana Efficient Furna	06-01-2016	2,800		100.00			2,800	7		0	2,800		2,800	
28	Cat Room Install Fauc	06-01-2016	4,500		100.00			4,500	7		0	4,500		4,500	
29	Door, Shelves and Wal	03-20-2017	1,841		100.00			1,841	10	SL MQ	10	1,265	184	1,449	
30	Kennel Floors - BI	04-02-2017	8,450		100.00			8,450	10	SL MQ	10	5,598	845	6,443	
31	Chain Link Fence	10-11-2017	4,500		100.00			4,500	20	SL MQ	5	1,378	225	1,603	
32	Acoustic Panels for K	12-14-2017	4,100		100.00			4,100	10	SL MQ	10	2,511	410	2,921	

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Program Services
(This page is not filed with the return. It is for your records only.)

2024
PAGE 2

Name(s) as shown on return

Social security number/EIN

Manistee County Humane Society

38-2673842

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
33	2018 PURCHASES	01-01-2019			100.00			0	0		0				
34	Fan and installation	01-20-2018	1,158		100.00			1,158	7	SL HY	14.286	908	165	1,073	
35	Generator	03-18-2018	9,666		100.00			9,666	5		0	9,666		9,666	
36	Outdoor Lights Instal	04-17-2018	1,972		100.00			1,972	7	SL HY	14.286	1,551	282	1,833	
37	Land	02-15-2019	25,152	25,152	100.00			0	0		0				
38	Security Cameras	10-01-2019	6,940		100.00			6,940	7	SL HY	14.286	4,088	991	5,079	
39	LED lights	05-17-2021	10,831		100.00			10,831	20	SL HY	5	1,355	542	1,897	
40	Air Conditioning Syst	12-29-2021	5,400		100.00			5,400	15	SL HY	6.667	900	360	1,260	
41	Cat Cages	09-01-2022	7,725		100.00			7,725	7	SL HY	14.286	1,656	1,104	2,760	
42	Floor Cleaner	09-30-2022	2,128		100.00			2,128	7	SL HY	14.286	456	304	760	
43	Laundry cart	11-01-2022	978		100.00			978	7	SL HY	14.286	210	140	350	
44	Fencing	10-29-2023	11,943		100.00			11,943	10	SL MQ	10	149	1,194	1,343	
Totals			680,526					615,374				356,140	17,169	373,309	

Land Amount
Net Depreciable Cost

680,526

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

17,169

ST ADJ:

* Item is included in UBIA
for Section 199A calculations.
See "UBIA" in lower right corner.

Depreciation Detail Listing

Management & General
(This page is not filed with the return. It is for your records only.)

2024

PAGE 1

Name(s) as shown on return

Social security number/EIN

Manistee County Humane Society

38-2673842

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
11	Computer	11-01-2010	1,000		100.00			1,000	5		0	1,000		1,000	
24	Two HP refurbished co	03-01-2015	600		100.00			600	5		0	600		600	
Totals			1,600					1,600				1,600		1,600	

Land Amount
Net Depreciable Cost

1,600

CY 179 and CY Bonus
TOTAL CY Depr including 179/bonus

ST ADJ:

Next Year's Depreciation Worksheet

(This page is not filed with the return. It is for your records only.)

2024

Name(s) as shown on return

Tax ID Number

Manistee County Humane Society

38-2673842

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
PRG	1	Land	04-01-2005			0	
PRG	1	Building	04-01-2005	340,553	SL MM	40	8,514
PRG	1	Building	01-01-2006	3,785	SL MM	40	95
PRG	1	Road and Fencing	04-01-2005	26,494		10	
PRG	1	Cat Cages - E	04-01-2005	15,606		7	
PRG	1	Dog Kennels - E	04-01-2005	6,525		7	
PRG	1	Refrigerator - E	04-01-2005	400		7	
PRG	1	Dog Scale - E	05-01-2006	797		7	
PRG	1	Washer and Dryer - E	12-01-2006	1,826		7	
PRG	1	Fence	11-02-2009	9,005	SL MQ	15	
MGT	1	Computer	11-01-2010	1,000		5	
PRG	1	Equipment	07-01-2012	2,679		3	829
PRG	1	Equipment	11-02-2012	3,440		7	
PRG	1	Animal Transportation Va	11-06-2014	29,575		5	
PRG	1	Security System - E	11-06-2014	4,110		7	
PRG	1	Accoustical Panel- BI	01-29-2015	4,210	SL HY	20	211
PRG	1	Roof Extension - BI	02-02-2015	18,000	SL MM	39	462
PRG	1	Sound Panels, PVC Panels	03-20-2015	5,550	SL HY	20	278
PRG	1	Shed - BI	05-06-2015	4,428	SL HY	20	221
PRG	1	Fixed Outdoor Sign	05-06-2015	2,288	SL HY	20	114
PRG	1	Steel Door - BI	07-30-2015	767	SL HY	20	38
PRG	1	Septic Tank - BI	06-27-2015	6,700	SL HY	20	335
PRG	1	Furnace - BI	12-17-2015	3,106	SL HY	20	155
MGT	1	Two HP refurbished compu	03-01-2015	600		5	
PRG	1	Cat Condos - E	04-06-2016	36,671		7	
PRG	1	Water Heater - BI	04-12-2016	3,927		7	
PRG	1	Amana Efficient Furnance	06-01-2016	2,800		7	
PRG	1	Cat Room Install Faucets	06-01-2016	4,500		7	
PRG	1	Door, Shelves and Wallba	03-20-2017	1,841	SL MQ	10	184
PRG	1	Kennel Floors - BI	04-02-2017	8,450	SL MQ	10	845
PRG	1	Chain Link Fence	10-11-2017	4,500	SL MQ	20	225
PRG	1	Acoustic Panels for Kenn	12-14-2017	4,100	SL MQ	10	410
PRG	1	2018 PURCHASES	01-01-2019			0	
PRG	1	Fan and installation	01-20-2018	1,158	SL HY	7	85
PRG	1	Generator	03-18-2018	9,666		5	
PRG	1	Outdoor Lights Installat	04-17-2018	1,972	SL HY	7	139
PRG	1	Land	02-15-2019			0	
PRG	1	Security Cameras	10-01-2019	6,940	SL HY	7	991
PRG	1	LED lights	05-17-2021	10,831	SL HY	20	542
PRG	1	Air Conditioning System	12-29-2021	5,400	SL HY	15	360
PRG	1	Cat Cages	09-01-2022	7,725	SL HY	7	1,104
PRG	1	Floor Cleaner	09-30-2022	2,128	SL HY	7	304
PRG	1	Laundry cart	11-01-2022	978	SL HY	7	140
PRG	1	Fencing	10-29-2023	11,943	SL MQ	10	1,194
		TOTAL					17,775

Connie M Tewes CPA LLC

5718 W US 10
Ludington, MI 49431
connietewes@gmail.com
Phone: (231)342-4988 | Fax: (231)309-5967

October 08, 2025

Manistee County Humane Society
PO Box 144
Manistee, MI 49660

Subject: Preparation of 2024 Tax Returns

Manistee County Humane Society:

Thank you for choosing Connie M Tewes CPA LLC to assist with the 2024 taxes for Manistee County Humane Society. This letter confirms the terms of the engagement and outlines the nature and extent of the services we will provide.

We will prepare the 2024 federal and state income tax returns for Manistee County Humane Society. We will depend on management to provide the information we need to prepare complete and accurate returns. We may ask management to clarify some items but will not audit or otherwise verify the data submitted.

We will perform accounting services only as needed to prepare the tax returns. Our work will not include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for management to clarify some of the information submitted. We will inform management of any material errors, fraud, or other illegal acts we discover.

The law imposes penalties when taxpayers underestimate their tax liability. Call us if there are any concerns about such penalties.

Should we encounter instances of unclear tax law, or of potential conflicts in the interpretation of the law, we will outline the reasonable courses of action and the risks and consequences of each. We will ultimately adopt, on the behalf of Manistee County Humane Society, the alternative selected by management.

Our fee is based on the time required at standard billing rates plus out-of-pocket expenses. Invoices are due and payable upon presentation. All accounts not paid within thirty (30) days are subject to interest charges to the extent permitted by state law.

We will return the original records to management at the end of this engagement. Store these records, along with all supporting documents, in a secure location. We retain copies of your records and our work papers from your engagement for up to seven years, after which these documents will be destroyed.

If management has not selected to e-file the returns with our office, management will be solely responsible to file the returns with the appropriate taxing authorities. The tax matters representative should review all tax-return documents carefully before signing them. Our engagement to prepare the 2024 tax returns will conclude with the delivery of the completed returns to management, or with e-filed returns, with the tax matters representative's signature and our subsequent submittal of the tax return.

To affirm that this letter correctly summarizes the arrangements for this work, sign the enclosed copy of this letter in the space indicated and return it to us in the envelope provided.

Thank you for the opportunity to be of service. For further assistance with your tax return needs, contact our office at (231)342-4988.

Sincerely,

Connie M Tewes CPA
Connie M Tewes CPA LLC

Accepted By:

Colleen Kenny

Officer

10/8/25

Date

Connie M Tewes CPA LLC
5718 W US 10
Ludington, MI 49431

MANISTEE COUNTY HUMANE SOCIETY
PO BOX 144
MANISTEE, MI 49660