

Return of Organization Exempt From Income Tax

2019

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

A For the 2019 calendar year, or tax year beginning 01/01, 2019, and ending 12/31, 20 19

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 <u>PRESBYTERIAN VILLAGES OF MICHIGAN</u>		D Employer identification number <u>38-1387145</u>
	Doing business as		E Telephone number <u>248-281-2020</u>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<u>26200 Lahser Rd Suite 300</u>		
City or town, state or province, country, and ZIP or foreign postal code <u>Southfield, MI, 48033</u>		G Gross receipts \$ <u>6,479,014</u>	
F Name and address of principal officer: <u>Roger Myers</u>		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<u>26200 Lahser Rd, Suite 300, Southfield, MI 48033</u>		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
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		If "No," attach a list. (see instructions)	
J Website: ▶ <u>pvm.org</u>		H(c) Group exemption number ▶	

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1945 **M** State of legal domicile: MI

Part I Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: <u>Guided by our Christian heritage, we serve seniors of all faiths and create new possibilities for quality living.</u>		
	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	16
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	16
	5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	1,146
	6	Total number of volunteers (estimate if necessary)	6	20
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0	
Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year <u>1,764,841</u>	Current Year <u>743,510</u>
	9	Program service revenue (Part VIII, line 2g)	<u>3,649,408</u>	<u>4,613,238</u>
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<u>256,954</u>	<u>105,525</u>
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<u>544,374</u>	<u>617,520</u>
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<u>6,215,577</u>	<u>6,079,793</u>
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	<u>0</u>	<u>0</u>
	14	Benefits paid to or for members (Part IX, column (A), line 4)	<u>0</u>	<u>0</u>
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	<u>4,437,004</u>	<u>4,589,553</u>
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	<u>0</u>	<u>0</u>
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0</u>		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	<u>1,615,683</u>	<u>2,422,565</u>
18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	<u>6,052,687</u>	<u>7,012,118</u>	
19	Revenue less expenses. Subtract line 18 from line 12	<u>162,890</u>	<u>-932,325</u>	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year <u>30,794,263</u>	End of Year <u>29,315,002</u>
	21	Total liabilities (Part X, line 26)	<u>5,132,340</u>	<u>5,630,372</u>
	22	Net assets or fund balances. Subtract line 21 from line 20	<u>25,661,923</u>	<u>23,684,630</u>

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
	<u>David Cunningham, VP of Finance</u> Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

Guided by our Christian heritage, we serve seniors of all faiths and to create new possibilities for quality living.

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 \$ 835,385 including grants of \$ 0) (Revenue \$ 4,767,644)

A non-profit faith-based organization that sponsors, develops, advocates, operates and manages diverse services, programs, care and facilities for older adults (approximately 5,000 persons)

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

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

4d Other program services (Describe on Schedule O.)
(Expenses \$ 0 including grants of \$ 0) (Revenue \$ 0)

4e Total program service expenses **▶** 835,385

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)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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 Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule D, Part IX</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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>	22	✓
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>	23	✓
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>	24a	✓
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	✓
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?	24c	✓
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	✓
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>	25a	✓
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>	25b	✓
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>	26	✓
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>	27	✓
28 Was the organization a party to a business transaction with one of the following parties (see 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>	28a	✓
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	✓
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	✓
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	✓
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>	30	✓
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	✓
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>	32	✓
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>	33	✓
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>	34	✓
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	✓
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>	35b	✓
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>	36	✓
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>	37	✓
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	38	✓

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	1a	128
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	✓

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	1146		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		✓	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a			✓
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			✓
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			✓
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			✓
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			✓
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			✓
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			✓
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			✓

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

Section A. Governing Body and Management

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

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

	Yes	No
10a		<input checked="" type="checkbox"/>
10b		
11a	<input checked="" type="checkbox"/>	
11b		
12a	<input checked="" type="checkbox"/>	
12b	<input checked="" type="checkbox"/>	
12c	<input checked="" type="checkbox"/>	
13	<input checked="" type="checkbox"/>	
14	<input checked="" type="checkbox"/>	
15a	<input checked="" type="checkbox"/>	
15b	<input checked="" type="checkbox"/>	
16a		<input checked="" type="checkbox"/>
16b		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ► MI
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ►

David Cunningham, (248)281-2030
 26200 Lahser Rd Suite 300, Southfield, MI 48033

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 and/or Box 7 of Form 1099-MISC) 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 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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
Roger Myers President and CEO	40.00 0.00	✓		✓			454,937	0	0	
Brian Carnaghi Treasurer and CFO	40.00 0.00	✓		✓			294,599	0	0	
LaDonna Holley Senior Vice President of HR	40.00 0.00			✓			196,864	0	0	
Lynn Alexander Sr VP of Public Relations	40.00 0.00			✓			162,126	0	0	
Andre Davis VP of Finance	40.00 0.00			✓			147,920	0	0	
Mark Kronner Chief Information Officer	40.00 0.00			✓			131,655	0	0	
Donald House VP of Finance	40.00 0.00			✓			112,371	0	0	
Paul Rau Vice Chair	1.00 0.00	✓		✓			0	0	0	
Carolyn Hastings Vice Chair	1.00 0.00	✓		✓			0	0	0	
David Imesch Director	1.00 0.00	✓					0	0	0	
Gwendolyn Parker Vice Chair	1.00 0.00	✓		✓			0	0	0	
William Ball Chair	1.00 0.00	✓		✓			0	0	0	
George Millush Director	1.00 0.00	✓					0	0	0	
Henry Johnson Vice Chair	1.00 0.00	✓		✓			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)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(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			
Duane Lewis	1.00									
Director	0.00	✓					0	0	0	
Kenneth Hollowell	1.00									
Director	0.00	✓					0	0	0	
Raymond Steben	1.00									
Director	0.00	✓					0	0	0	
E Kern Tomlin	1.00									
Director	0.00	✓					0	0	0	
Johnie Jackson	1.00									
Vice Chair	0.00	✓		✓			0	0	0	
Ted Payne	1.00									
Director	0.00	✓					0	0	0	
Roshunda Price	1.00									
Secretary	0.00	✓		✓			0	0	0	
Gary Ley	1.00									
Director	0.00	✓					0	0	0	
Russell Youngdahl Jr	1.00									
Director	0.00	✓					0	0	0	
1b Subtotal							1,500,472	0	0	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							1,500,472	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 **▶ 13**

	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>		✓
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>	✓	
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>		✓

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
None		

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	0			
	b	Membership dues	1b	0			
	c	Fundraising events	1c	0			
	d	Related organizations	1d	0			
	e	Government grants (contributions)	1e	0			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	743,510			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 0			
	h	Total. Add lines 1a-1f			743,510		
Program Service Revenue	2a	Management fees	531310	3,792,105	3,792,105	0	0
	b	Development fees	531310	221,337	221,337	0	0
	c	EJNP management fees	531310	69,016	69,016	0	0
	d	EJNP rental income	531310	530,780	530,780	0	0
	e						
	f	All other program service revenue		0	0	0	0
	g	Total. Add lines 2a-2f			4,613,238		
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		104,729	104,729	0	0
	4	Income from investment of tax-exempt bond proceeds		796	796	0	0
	5	Royalties		0	0	0	0
	6a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c	0	0		
	d	Net rental income or (loss)					
	7a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c	0	0		
	d	Net gain or (loss)					
8a	Gross income from fundraising events (not including \$ 0 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	967,859				
b	Less: cost of goods sold	10b	399,221				
c	Net income or (loss) from sales of inventory			568,638	568,638	0	0
Miscellaneous Revenue	11a		Business Code				
	b						
	c						
	d	All other revenue		48,882	48,882	0	0
	e	Total. Add lines 11a-11d			48,882		
12	Total revenue. See instructions			6,079,793	5,336,283	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	0	0		
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0	0		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0	0		
4	Benefits paid to or for members	0	0		
5	Compensation of current officers, directors, trustees, and key employees	1,500,472	0	1,500,472	0
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0	0	0	0
7	Other salaries and wages	2,440,022	264,084	2,175,938	0
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	148,631	8,270	140,361	0
9	Other employee benefits	221,011	15,329	205,682	0
10	Payroll taxes	279,417	21,285	258,132	0
11	Fees for services (nonemployees):				
a	Management	35,076	0	35,076	0
b	Legal	54,795	459	54,336	0
c	Accounting	21,965	0	21,965	0
d	Lobbying	0	0	0	0
e	Professional fundraising services. See Part IV, line 17	0			0
f	Investment management fees	0	0	0	0
g	Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	245,027	0	245,027	0
12	Advertising and promotion	110,617	0	110,617	0
13	Office expenses	46,580	285	46,295	0
14	Information technology	624,163	40,935	583,228	0
15	Royalties	0	0	0	0
16	Occupancy	478,141	340,439	137,702	0
17	Travel	225,050	9,177	215,873	0
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0	0	0	0
19	Conferences, conventions, and meetings	39,277	0	39,277	0
20	Interest	106,328	2,837	103,491	0
21	Payments to affiliates	0	0	0	0
22	Depreciation, depletion, and amortization	28,783	768	28,015	0
23	Insurance	49,149	12,817	36,332	0
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	Fees	13,144	5,855	7,289	0
b	EJNP fees	2,923	0	2,923	0
c				
d				
e	All other expenses	341,547	112,845	228,702	0
25	Total functional expenses. Add lines 1 through 24e	7,012,118	835,385	6,176,733	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)		(B)
		Beginning of year		End of year
Assets	1 Cash—non-interest-bearing	1,640,748	1	737,772
	2 Savings and temporary cash investments	0	2	0
	3 Pledges and grants receivable, net		3	0
	4 Accounts receivable, net	394,106	4	608,258
	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	280,762	9	275,358
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	8,769,692		
	b Less: accumulated depreciation	2,193,564		
	11 Investments—publicly traded securities	224,312	10c	6,576,128
	12 Investments—other securities. See Part IV, line 11		11	260,935
	13 Investments—program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11	21,470,155	14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	30,794,263	15	20,856,551	
		16	29,315,002	
Liabilities	17 Accounts payable and accrued expenses	1,189,674	17	1,176,988
	18 Grants payable		18	
	19 Deferred revenue	1,887,395	19	1,662,747
	20 Tax-exempt bond liabilities	404,666	20	397,683
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	1,650,605	25	2,392,954
	26 Total liabilities. Add lines 17 through 25	5,132,340	26	5,630,372
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	25,661,923	27	23,684,630
	28 Net assets with donor restrictions	0	28	0
	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	25,661,923	32	23,684,630	
33 Total liabilities and net assets/fund balances	30,794,263	33	29,315,002	

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	6,079,793
2	Total expenses (must equal Part IX, column (A), line 25)	2	7,012,118
3	Revenue less expenses. Subtract line 2 from line 1	3	-932,325
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	25,661,923
5	Net unrealized gains (losses) on investments	5	476,176
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	-1,769,102
9	Other changes in net assets or fund balances (explain on Schedule O)	9	247,958
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	23,684,630

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		<input checked="" type="checkbox"/>
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 checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	<input checked="" type="checkbox"/>	
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.	<input checked="" type="checkbox"/>	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		<input checked="" type="checkbox"/>
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 or 990-EZ)

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

2019

Open to Public Inspection

Name of the organization PRESBYTERIAN VILLAGES OF MICHIGAN	Employer identification number 38-1387145
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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 or 990-EZ).)
- 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)(vii)**. (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 33¹/₃% 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 33¹/₃% 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 in 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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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 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						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
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, 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						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test—2019. 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		<input type="checkbox"/>
b 33 1/3% support test—2018. 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		<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2019. 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		<input type="checkbox"/>
b 10%-facts-and-circumstances test—2018. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,450,625	1,882,415	130,336	1,764,841	743,510	5,971,727
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	4,478,585	4,156,695	4,146,062	4,345,556	5,581,097	22,707,995
3 Gross receipts from activities that are not an unrelated trade or business under section 513	0	0	0	0		0
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	0	0	0	0		0
5 The value of services or facilities furnished by a governmental unit to the organization without charge	0	0	0	0		0
6 Total. Add lines 1 through 5	5,929,210	6,039,110	4,276,398	6,110,397	6,324,607	28,679,722
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0	0	0	0		0
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	2,138,389	2,486,502	1,518,957	1,381,515	2,039,231	9,564,594
c Add lines 7a and 7b	2,138,389	2,486,502	1,518,957	1,381,515	2,039,231	9,564,594
8 Public support. (Subtract line 7c from line 6.)						19,115,128

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6	5,929,210	6,039,110	4,276,398	6,110,397	6,324,607	28,679,722
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	898,280	1,832,937	1,979,672	819,016	104,729	5,634,634
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975	0	0	0	0		0
c Add lines 10a and 10b	898,280	1,832,937	1,979,672	819,016	104,729	5,634,634
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	0	0	0	0		0
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	0	2,468	5,337	1,914	48,882	58,601
13 Total support. (Add lines 9, 10c, 11, and 12.)	6,827,490	7,874,515	6,261,407	6,931,327	6,478,218	34,372,957
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	55.61 %
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	52.63 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	16.39 %
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	17.88 %
19a 33 1/3% support tests—2019. 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	<input type="checkbox"/>	
b 33 1/3% support tests—2018. 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	<input checked="" type="checkbox"/>	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	<input type="checkbox"/>	

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of 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 (b) and (c) below.</i>		
3b	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>		
3c	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 12a or 12b in Part I, answer (b) and (c) below.</i>		
4b	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>		
4c	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 (b) and (c) 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>		
5b	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?		
5c	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 or 990-EZ).</i>		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</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>		
9b	Did one or more disqualified persons (as defined in 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>		
9c	Did a disqualified person (as defined in 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 10b below.</i>		
10b	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 in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <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>	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?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described in (2), 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>	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 government entity (see instructions).		
2 Activities Test. Answer (a) and (b) 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>	2a	
b Did the activities described in (a) 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>	2b	
3 Parent of Supported Organizations. Answer (a) and (b) 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>Provide details in Part VI.</i>	3a	
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>	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 1-1/2% 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 .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 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

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

2019

Open to Public Inspection

Name of the organization: PRESBYTERIAN VILLAGES OF MICHIGAN; Employer identification number: 38-1387145

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 about 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, total number and acreage, monitoring policy, and expenses. 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 requirements and 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 |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 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	0	719,286		719,286
b Buildings	0	6,893,758	1,135,106	5,758,652
c Leasehold improvements	0	23,569	23,569	0
d Equipment	0	1,133,079	1,034,889	98,190
e Other	0	0	0	0
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				6,576,128

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) <u>Related party dev fees receivable</u>	471,555
(2) <u>Related party oper advances</u>	237,692
(3) <u>Due from Perry Farm</u>	209,259
(4) <u>Related Party notes receivable</u>	3,260,939
(5) <u>Project development costs</u>	517,808
(6) <u>Investment in CCIC</u>	1,636,229
(7) <u>Longevity fund</u>	90,569
(8) <u>Related party investments</u>	14,432,500
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	20,856,551

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	0
(2) <u>Huntington National Bank loan</u>	1,630,454
(3) <u>PVM Foundation line of credit</u>	762,500
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	2,392,954

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	6,955,190
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	84,705
b	Donated services and use of facilities	2b	0
c	Recoveries of prior year grants	2c	0
d	Other (Describe in Part XIII.)	2d	391,471
e	Add lines 2a through 2d	2e	476,176
3	Subtract line 2e from line 1	3	6,479,014
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIII.)	4b	-399,221
c	Add lines 4a and 4b	4c	-399,221
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	6,079,793

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

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

1	Total expenses and losses per audited financial statements	1	7,411,339
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	0
b	Prior year adjustments	2b	0
c	Other losses	2c	0
d	Other (Describe in Part XIII.)	2d	0
e	Add lines 2a through 2d	2e	0
3	Subtract line 2e from line 1	3	7,411,339
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	0
b	Other (Describe in Part XIII.)	4b	-399,221
c	Add lines 4a and 4b	4c	-399,221
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	7,012,118

Part XIII Supplemental Information.

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

Schedule D, Part X, Line 2 - The Obligated Group members are not-for-profit corporations and are exempt from tax under the provisions of the Internal Revenue Code section 501-c-3. Accordingly, no tax provision is recorded in the special purpose combined financial statements.

Schedule D, Part XI, Line 2d - \$391,471 is the change in value of equity method investment in related organizations

Schedule D, Part XI, Line 4b - \$399,221 cost of goods sold from inventory

Schedule D, Part XII, Line 4b - \$399,221 cost of goods sold from inventory

**SCHEDULE J
(Form 990)**

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

2019

Open to Public Inspection

PRESBYTERIAN VILLAGES OF MICHIGAN

Employer identification number

38-1387145

Part I Questions Regarding Compensation

	Yes	No
<p>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.</p> <p> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Travel for companions <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Tax indemnification and gross-up payments <input checked="" type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) </p>		
<p>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</p>	✓	
<p>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?</p>	✓	
<p>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.</p> <p> <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Compensation survey or study <input type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Approval by the board or compensation committee </p>		
<p>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:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.</p>		✓
		✓
		✓
<p>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.</p>		
<p>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:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes" on line 5a or 5b, describe in Part III.</p>		✓
		✓
<p>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:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes" on line 6a or 6b, describe in Part III.</p>		✓
	✓	
<p>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</p>		✓
<p>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</p>		✓
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>		

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 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	Roger Myers, President and CEO	(i)	374,968	64,152	15,817	3,935	8,608	467,480	0
		(ii)	0	0	0	0	0	0	0
2	Brian Carnaghi, Treasurer and CFO	(i)	227,649	41,967	24,983	5,692	8,792	309,083	0
		(ii)	0	0	0	0	0	0	0
3	Lynn Alexander, Sr VP of Public Relations	(i)	122,995	22,952	16,179	969	526	163,621	0
		(ii)	0	0	0	0	0	0	0
4	LaDonna Holley, Senior Vice President of HR	(i)	151,671	27,960	17,232	2,904	2,133	201,900	0
		(ii)	0	0	0	0	0	0	0
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)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Schedule J, Part I, Line 1a - The CEO is provided a membership in the Detroit Athletic Club

Schedule J, Part I, Line 3 - The Compensation Committee reviews industry-specific compensation surveys as well as other data as part of its determination of the CEO's wage rate

Schedule J, Part I, Line 4 - The CEO and other members of the Executive Team are beneficiaries of a deferred compensation plan funded by VM. There were no deposits to the plan during 2019.

Schedule J, Part I, Line 6 - Selected members of senior management are eligible to participate in an Executive Incentive Compensation Program if selected financial and quality targets are achieved across the entire Presbyterian Villages of Michigan system

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Name of the organization

PRESBYTERIAN VILLAGES OF MICHIGAN

Employer identification number

38-1387145

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
A	Michigan State Hospital Finance Authority	80-0596186	59447TDG5	07/01/2015	30,275,000	redeem previous bond issue and obtain additional funds		✓		✓		✓
B												
C												
D												

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired		0						
2	Amount of bonds legally defeased		0						
3	Total proceeds of issue		29,165,563						
4	Gross proceeds in reserve funds		2,030,944						
5	Capitalized interest from proceeds		0						
6	Proceeds in refunding escrows		0						
7	Issuance costs from proceeds		138,269						
8	Credit enhancement from proceeds		0						
9	Working capital expenditures from proceeds		0						
10	Capital expenditures from proceeds		1,259,714						
11	Other spent proceeds		0						
12	Other unspent proceeds		0						
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		✓						
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	✓							
16	Has the final allocation of proceeds been made?	✓							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	✓							

Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		✓						
2 Are there any lease arrangements that may result in private business use of bond-financed property?		✓						
3a Are there any management or service contracts that may result in private business use of bond-financed property?		✓						
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		✓						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . ▶		0 %		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . ▶		0 %		%		%		%
6 Total of lines 4 and 5		0 %		%		%		%
7 Does the bond issue meet the private security or payment test?		✓						
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? ✓	✓							
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		22.9 %		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?	✓							
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	✓							

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		✓						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	✓							
b Exception to rebate?		✓						
c No rebate due?		✓						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		✓						

Part IV Arbitrage *(continued)*

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		✓						
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)? .		✓						
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period? .		✓						
7 Has the organization established written procedures to monitor the requirements of section 148?	✓							

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		✓						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

Schedule K, Part V-07/01/2015 30,275,000 Michigan State Hospital Finance Authority - Presbyterian Village of Michigan (PVM) has not adopted written procedures which expressly address remediating nonqualified bonds or identifying and correcting violations of federal tax law requirements through the voluntary disclosure agreement program with respect to Michigan Finance Authority Hospital Revenue and Refunding Bonds (Presbyterian Villages of Michigan), series 2015 (the "Bonds"). However, PVM has agreed in the Loan Agreement to take, on behalf of itself and the Michigan Finance Authority, all action necessary to ensure ongoing compliance with federal tax law requirements relating to the Bonds. Furthermore, PVM is aware of the need to monitor post-issuance compliance with federal tax law requirements relating to the Bonds and the projects financed by the Bonds, based on the documentation it delivered and received upon the issuance of the Bonds. These documents include the Nonarbitrage and Tax Compliance Certificate executed and delivered by PVM. The certificate sets forth the reasonable expectation regarding the amount and use of the gross proceeds as required by Treasury Regulations 1.148-2(b)(2) for compliance with arbitrage requirements.

**SCHEDULE O
(Form 990 or 990-EZ)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

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

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

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

Name of the organization

Employer identification number

PRESBYTERIAN VILLAGES OF MICHIGAN

38-1387145

Form 990, Part V, Line 2a - PVM acts as a common pay master for all entities within the PVM system, therefore this Organization files W-2 forms for all employees of the system. The Organization reported here has approximately 40 employees.

Form 990, Part VI, Section B, Line 11b - A copy of the completed form was presented to the board at a meeting prior to filing

Form 990, Part VI, Section B, Line 12c - Presbyterian Villages of Michigan annually distributes conflict of interest forms to all board members and senior staff. Forms are returned to the PVM offices.

Form 990, Part VI, Section B, Line 15 - A biannual salary study is conducted by an independent compensation analyst who reports to the PVM Sr VP of HR and to the PVM Human Resources committee of the board. Wage rates are studied for all employee positions.

Form 990, Part VI, Section C, Line 19 - The Organization has not yet established a process for publicly disclosing its governing documents or conflict of interest policy. Such items are available upon request. Annual audits and Form 990 are available at www.PVM.org

Form 990, Part X, Line 20 - A tax exempt bond issue was completed in 2005 in order to refund two previous bond issues and to provide new money for a variety of capital projects at Redford, East Harbor, Westland and the corporate office. The entire bond issue was done in the name of Presbyterian Villages of Michigan for the benefit of these entities (the Obligated Group). Funds were loaned to these entities and are reported as unsecured debt on their Form 990.

Form 990, Part XI, Line 9 - Other changes in net assets include \$293,000 of funds transferred to Perry Farm, \$612,330 funds transferred to various tax credit entities in order to purchase the Limited Partners' interests, \$1,488,315 of funds coming in from other members of the Obligated Group, and 335,029 audit adjustment regarding fund balance at EJNP

Form 990, Part XII, Line 2b - The Organization's financials are audited as part of the Presbyterian Villages of Michigan Obligated Group and published in that document. A separate audit is not published for this Organization.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

PRESBYTERIAN VILLAGES OF MICHIGAN

Employer identification number

38-1387145

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) <u>MLK Gibson Devel Co (20-0467567)</u> 26200 Lahser Rd Suite 300, Southfield, MI 48033	development of senior housing	MI	0	0	Presbyterian Villages of
(2) <u>Opdyke Kirkman Devel Co (20-3529634)</u> 26200 Lahser Rd Suite 300, Southfield, MI 48033	development of senior housing	MI	0	0	Presbyterian Villages of
(3) <u>Garfield Six Devel Co (42-1597893)</u> 26200 Lahser Rd Suite 300, Southfield, MI 48033	development of senior housing	MI	0	0	Presbyterian Villages of
(4) <u>PVM EJNP Development Co (46-0970880)</u> 26200 Lahser Rd Suite 300, Southfield, MI 48033	development of senior housing	MI	0	0	Presbyterian Villages of
(5) _____					
(6) _____					

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) <u>Presbyterian Village Redford (38-3098398)</u> 25330 W Six Mile, Redford, MI 48240	senior housing	MI	501-c-3	9	N/A		✓
(2) <u>Presbyterian Village East (38-3098399)</u> 33875 Kiely Dr, Chesterfield, MI 48047	senior housing	MI	501-c-3	9	N/A		✓
(3) <u>Presbyterian Village Westland (38-2302090)</u> 32001 Cherry Hill Rd, Westland, MI 48186	senior housing	MI	501-c-3	9	N/A		✓
(4) <u>Presbyterian Villages of Michigan Foundation (20-2559884)</u> 26200 Lahser Rd Suite 300, Southfield, MI 48033	foundation	MI	501-c-3	9	N/A		✓
(5) <u>Presbyterian Village North (38-2204058)</u> 420 S Opdyke, Pontiac, MI 48341	senior housing	MI	501-c-3	9	N/A		✓
(6) <u>Presbyterian Village Holly (38-2588668)</u> 3325 Grange Hall Rd, Holly, MI 48442	senior housing	MI	501-c-3	9	N/A		✓
(7) <u>(Continued on Schedule R, Part VII, Statement 1)</u>							

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 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	
(1) Pontiac ILF LDHA LP (30-0099) 420 S Opdyke, Pontiac, MI 48341	senior housing	MI	PV North LLC	Related	-100	5,132		✓		✓		0.05%
(2) Lake Huron Woods Associate 5221 Lakeshore Dr, Fort Gratiot, MI	senior housing	MI	5221 Lakeshore LLC	Related	-29	512,720		✓		✓		0.01%
(3) Redford Manor LDHA LP (36-4) 25340 W Six Mile Rd, Redford, MI	senior housing	MI	Redford Manor LLC	Related	-14	548,683		✓		✓		0.01%
(4) Woodbridge ILF Associates L 1300 Martin Luther King, Detroit, MI	senior housing	MI	PVM Jeffries LLC	Related	-683	130,543		✓		✓		0.1%
(5) Gibraltar Manor LDHA LP (20-) 14486 Middle Gibraltar Rd, Gibraltar, MI	senior housing	MI	Gibraltar Manor LLC	Related	-57,826	262,384		✓		✓		0.005%
(6) Oakland Woods LDHA LP (20-) 420 S Opdyke Rd, Pontiac, MI 48341	senior housing	MI	PV North II LLC	Related	-18	470,045		✓		✓		0.01%
(7) Sch R, Stmt 2												

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)									
(5)									
(6)									
(7)									

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		✓
b Gift, grant, or capital contribution to related organization(s)		✓
c Gift, grant, or capital contribution from related organization(s)	✓	
d Loans or loan guarantees to or for related organization(s)	✓	
e Loans or loan guarantees by related organization(s)		✓
f Dividends from related organization(s)		✓
g Sale of assets to related organization(s)		✓
h Purchase of assets from related organization(s)		✓
i Exchange of assets with related organization(s)		✓
j Lease of facilities, equipment, or other assets to related organization(s)		✓
k Lease of facilities, equipment, or other assets from related organization(s)		✓
l Performance of services or membership or fundraising solicitations for related organization(s)	✓	
m Performance of services or membership or fundraising solicitations by related organization(s)		✓
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		✓
o Sharing of paid employees with related organization(s)		✓
p Reimbursement paid to related organization(s) for expenses		✓
q Reimbursement paid by related organization(s) for expenses	✓	
r Other transfer of cash or property to related organization(s)		✓
s Other transfer of cash or property from related organization(s)		✓

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
Blackman LDHA LP	I	42,684	
(1) PVM Kalamazoo Senior Non Profit Housing	I	25,080	
(2) Spring Meadows II Senior Non Profit Housing Corp	I	26,072	
(3) St Martha's Senior Housing	I	30,360	
(4) Mill Creek Senior Housing	I	29,700	
(5) (Continued on Schedule R, Part VII, Statement 3)			
(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)													
(12)													
(13)													
(14)													
(15)													
(16)													

Description of Identification of Related Tax-Exempt Organizations

Name and EIN Presbyterian Village Holly Phase II (38-3277536)
Address 3325 Grange Hall Rd
 Holly, MI 48442
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Peace Presbyterian Village (38-2893099)
Address 17275 15 Mile Rd
 Clinton, MI 48034
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Bethany Presbyterian Village (38-3218138)
Address 8737 14th St
 Detroit, MI 48206
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Hillside Apartments Phase II (38-3276170)
Address 311 W Main St
 Hillside, MI 49740
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Perry Farm Development Co (35-2183523)
Address 4241 Village Circle Dr
 Harbor Springs, MI 49740
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Harbor Area Housing (38-2088325)
Address 311 W Main St
 Harbor Springs, MI 49740
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9

Schedule R, Part VII, Statement 1

PRESBYTERIAN VILLAGES OF MICHIGAN

Direct controlling entity N/A
 512(b)(13) controlled organization? No

Name and EIN First Presbyterian Church Housing Corp (38-3405663)
Address 2950 E 12 Mile Rd
 Warren, MI 48092
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
 Direct controlling entity N/A
 512(b)(13) controlled organization? No

Name and EIN Harmony Village Senior Non Profit Housing (30-0036447)
Address 30-0036447 15050 Birwood St
 Detroit, MI 48227
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
 Direct controlling entity N/A
 512(b)(13) controlled organization? No

Name and EIN Oakman Village Senior Housing (56-2438797)
Address 14000 Woodrow Wilson
 Detroit, MI 48238
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
 Direct controlling entity N/A
 512(b)(13) controlled organization? No

Name and EIN Hampton Farms Senior Housing (20-4633178)
Address 700 N Pine Rd
 Bay City, MI 48708
Primary activities senior activities
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
 Direct controlling entity N/A
 512(b)(13) controlled organization? No

Name and EIN Mill Creek Senior Housing (20-4633288)
Address 300 Carl Ave
 Battle Creek, MI 49015
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
 Direct controlling entity N/A
 512(b)(13) controlled organization? No

Name and EIN St Martha's Senior Housing (20-8088875)
Address 15875 Joy Rd
 Detroit, MI 48228
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
 Direct controlling entity N/A
 512(b)(13) controlled organization? No

Schedule R, Part VII, Statement 1

PRESBYTERIAN VILLAGES OF MICHIGAN

Name and EIN Spring Meadows II Senior Non Profit Housing Corp (26-1795340)
Address 3201 Trillium Ln
 Jackson, MI 49201
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN PVM Kalamazoo Senior Non Profit Housing (26-4194584)
Address 214 S Sage St
 Kalamazooe, MI 49008
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Rivertown Neighborhood Senior Non Profit Housing Corp (45-4963459)
Address 26200 Lahser Rd Suite 300
 Southfield, MI 48033
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Community Connections Inc (80-0954076)
Address 26200 Lahser Rd Suite 300
 Southfield, MI 48033
Primary activities senior services
State or foreign country MI
Exempt code section 501c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Hartford Village (47-1404100)
Address 26200 Lahser Rd Suite 300
 Southfield, MI 48033
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Name and EIN Harry & Jeanette Weinberg Green Houses at Rivertown Neighborhood (37-1748152)
Address 26200 Lahser Rd Suite 300
 Southfield, MI 48033
Primary activities senior housing
State or foreign country MI
Exempt code section 501-c-3
Public charity status 9
Direct controlling entity N/A
512(b)(13) controlled organization? No

Description of Identification of Related Organizations Taxable as a Partnership

		Share of total income	Share of end- of-year assets	Code V-UBI amount	Percentage Ownership
Name and EIN	Blackman LDHA LP (20-5161332)	-205,826	772,244		0.01%
Address	3501 Cherry Blossum Ln Blackman Twp, MI 49201				
Primary activity	senior housing				
State or foreign country	MI				
Direct controlling entity	PV West LLC				
Predominant income	Related				
Disproportionate allocations?	No				
General or managing partner?	Yes				
Name and EIN	PV North LLC (38-2204058)				
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033				
Primary activity	senior housing				
State or foreign country	MI				
Direct controlling entity	N/A				
Predominant income	Related				
Disproportionate allocations?	No				
General or managing partner?	Yes				
Name and EIN	5221 Lakeshore LLC (38-1387145)				
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033				
Primary activity	senior housing				
State or foreign country	MI				
Direct controlling entity	N/A				
Predominant income	Related				
Disproportionate allocations?	No				
General or managing partner?	Yes				
Name and EIN	Redford Manor LLC (38-1387145)				
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033				
Primary activity	senior housing				
State or foreign country	MI				
Direct controlling entity	N/A				
Predominant income	Related				
Disproportionate allocations?	No				
General or managing partner?	Yes				
Name and EIN	MLK Gibson Devel Co (20-0467567)				
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033				
Primary activity	senior housing				
State or foreign country	MI				
Direct controlling entity	N/A				
Predominant income	Related				
Disproportionate allocations?	No				
General or managing partner?	Yes				
Name and EIN	Gibraltar Manor Dev Co (20-2240778)				50%
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033				
Primary activity	senior housing				
State or foreign country	MI				

Schedule R, Part VII, Statement 2

PRESBYTERIAN VILLAGES OF MICHIGAN

Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			
Name and EIN	PVM Jeffries LLC (20-1297666)			
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			
Name and EIN	PV-North II LLC (38-2204058)			
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			
Name and EIN	PV West LLC (20-5648863)			
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			
Name and EIN	Detroit Affordable Assisted Living LDHA (27-4332152)	-26	1,421,606	0.05%
Address	805 W Middle St Chelsea, MI 48118			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	No			
Name and EIN	PVM Detroit AAL (27-4536083)			100%
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			
Name and EIN	Hartford PVM LLC (27-3719111)			50%
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			

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PRESBYTERIAN VILLAGES OF MICHIGAN

Disproportionate allocations? No

General or managing partner? No

Name and EIN	PVM EJNP AAL (27-4536656)	-26	770,552	100%
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			

Name and EIN	Alpena Pines LDHA LP (26-0236982)	-43,113	42,859	0.01%
Address	202 Woods Circle Alpena, MI 49707			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	Alpena Village LLC			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			

Name and EIN	Alpena Village LLC (32-0090735)			50%
Address	202 Woods Circle Alpena, MI 49707			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			

Name and EIN	Redford Cottages LDHA LP (46-2927154)	-218,316	3,872,040	0.01%
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	Redford Cottages LLC			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			

Name and EIN	Redford Cottages LLC (46-2948256)			100%
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	N/A			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	No			

Name and EIN	Hillside LDHA LP (47-1957866)	-28	3,319,785	0.01%
Address	311 W Main St Harbor Springs, MI 49740			
Primary activity	senior housing			
State or foreign country	MI			
Direct controlling entity	Hillside Development LLC			
Predominant income	Related			
Disproportionate allocations?	No			
General or managing partner?	Yes			

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PRESBYTERIAN VILLAGES OF MICHIGAN

Name and EIN	Hillside Development LLC (47-1923681)	100%
Address	26200 Lahser Rd Suite 300 Southfield, MI 48033	
Primary activity	senior housing	
State or foreign country	MI	
Direct controlling entity	N/A	
Predominant income		
Disproportionate allocations?		
General or managing partner?	No	

Description of Covered Relationships and Transaction Thresholds

		Amt. involved
Name	Presbyterian Village East	1,061,663
Transaction type		
Method of determining amt. involved		
Name	Presbyterian Village North	2,076
Transaction type		
Method of determining amt. involved		
Name	Presbyterian Village Westland	319,835
Transaction type		
Method of determining amt. involved		
Name	Presbyterian Village Holly	46,860
Transaction type		
Method of determining amt. involved		
Name	Peace Presbyterian Village	36,960
Transaction type		
Method of determining amt. involved		
Name	Bethany Presbyterian Village	34,320
Transaction type		
Method of determining amt. involved		
Name	Presbyterian Village Holly Phase II	33,660
Transaction type		
Method of determining amt. involved		
Name	Hillside Apartments Phase II	11,018
Transaction type		
Method of determining amt. involved		
Name	First Presbyterian Church Housing Corp	44,880
Transaction type		
Method of determining amt. involved		
Name	Rivertown Neighborhood Senior Non Profit Housing Corp	32,570
Transaction type		
Method of determining amt. involved		
Name	Pontiac ILF LDHA LP	82,800
Transaction type		
Method of determining amt. involved		
Name	Presbyterian Villages of Michigan Foundation	50,600
Transaction type		
Method of determining amt. involved		
Name	Redford Manor LDHA LP	59,028
Transaction type		
Method of determining amt. involved		
Name	Perry Farm Development Co	67,836
Transaction type		
Method of determining amt. involved		
Name	Hampton Farms Senior Housing	33,660
Transaction type		
Method of determining amt. involved		
Name	Woodbridge ILF Associates LDHA LP	34,342
Transaction type		

Method of determining amt. involved

Name	Harmony Village Senior Non Profit Housing	29,040
Transaction type	I	
Method of determining amt. involved		
Name	Oakland Woods LDHA LP	34,782
Transaction type	I	
Method of determining amt. involved		
Name	Oakman Village Senior Housing	36,300
Transaction type	I	
Method of determining amt. involved		
Name	Presbyterian Villages of Michigan Foundation	743,510
Transaction type	c	
Method of determining amt. involved		
Name	Presbyterian Village East	18,914,473
Transaction type	q	
Method of determining amt. involved		
Name	Presbyterian Village Westland	5,710,570
Transaction type	q	
Method of determining amt. involved		
Name	Pontiac ILF LDHA LP	316,175
Transaction type	q	
Method of determining amt. involved		
Name	Presbyterian Village Holly	227,123
Transaction type	q	
Method of determining amt. involved		
Name	Presbyterian Village Holly Phase II	151,416
Transaction type	q	
Method of determining amt. involved		
Name	Peace Presbyterian Village	169,507
Transaction type	q	
Method of determining amt. involved		
Name	Bethany Presbyterian Village	213,489
Transaction type	q	
Method of determining amt. involved		
Name	First Presbyterian Church Housing Corp	198,494
Transaction type	q	
Method of determining amt. involved		
Name	Harmony Village Senior Non Profit Housing	158,772
Transaction type	q	
Method of determining amt. involved		
Name	Oakman Village Senior Housing	174,969
Transaction type	q	
Method of determining amt. involved		
Name	Woodbridge ILF Associates LDHA LP	730,215
Transaction type	q	
Method of determining amt. involved		
Name	Hampton Farms Senior Housing	120,553
Transaction type	q	
Method of determining amt. involved		
Name	Mill Creek Senior Housing	148,013
Transaction type	q	
Method of determining amt. involved		

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PRESBYTERIAN VILLAGES OF MICHIGAN

Name	St Martha's Senior Housing	170,469
Transaction type	q	
Method of determining amt. involved		
Name	Spring Meadows II Senior Non Profit Housing Corp	74,302
Transaction type	q	
Method of determining amt. involved		
Name	PVM Kalamazoo Senior Non Profit Housing	128,923
Transaction type	l	
Method of determining amt. involved		
Name	Hillside Apartments Phase II	68,920
Transaction type	q	
Method of determining amt. involved		
Name	Harbor Area Housing	164,546
Transaction type	q	
Method of determining amt. involved		
Name	Redford Manor LDHA LP	352,841
Transaction type	q	
Method of determining amt. involved		
Name	Oakland Woods LDHA LP	109,001
Transaction type	q	
Method of determining amt. involved		
Name	Blackman LDHA LP	171,529
Transaction type	q	
Method of determining amt. involved		
Name	Rivertown Neighborhood Senior Non Profit Housing Corp	180,815
Transaction type	q	
Method of determining amt. involved		
Name	Perry Farm Development Co	38,126
Transaction type	d	
Method of determining amt. involved		
Name	Redford Cottages LDHA LP	44,712
Transaction type	l	
Method of determining amt. involved		
Name	Redford Cottages LDHA LP	932,090
Transaction type	q	
Method of determining amt. involved		
Name	Perry Farm Development Co	844,572
Transaction type	q	
Method of determining amt. involved		
Name	Hillside LDHA LP	15,686
Transaction type	l	
Method of determining amt. involved		
Name	Hillside LDHA LP	171,214
Transaction type	q	
Method of determining amt. involved		
Name	Hartford Village	56,893
Transaction type	l	
Method of determining amt. involved		
Name	Hartford Village	578,282
Transaction type	q	
Method of determining amt. involved		
Name	Harry & Jeanette Weinberg Green Houses at	74,308

	Rivertown Neighborhood	
Transaction type	I	
Method of determining amt. involved		
Name	Harry & Jeanette Weinberg Green Houses at Rivertown Neighborhood	1,648,337
Transaction type	q	
Method of determining amt. involved		