

PUBLIC DISCLOSURE COPY

Prevention Michigan
3815 W. St. Joseph St. A500
Lansing, MI 48917

Dear Louise:

Enclosed are the original and one copy of the 2022 Exempt Organization return, as follows...

2022 Form 990

Form CTS-02 Michigan Renewal Solicitation Form

The Internal Revenue Service requires that you make your annual exempt organization returns and related documents available for public inspection for 3 years from the filing date. The exemption application, letter of determination and related documents must be made available for public inspection indefinitely. The organization must furnish a copy of its exemption application and/or information returns for the last 3 years to anyone who so requests. Information returns made available for public inspection must be properly signed.

Each original should be dated, signed and filed in accordance with the filing instructions. The copy should be retained for your files.

We prepared the return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Very truly yours,

Esther Daniel

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

September 30, 2023

Prepared For:

Prevention Michigan
3815 W. St. Joseph St. A500
Lansing, MI 48917

Prepared By:

Clark, Schaefer, Hackett & Co.
3505 Coolidge Rd.
East Lansing, MI 48823
517-351-5508

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This copy of the return is provided ONLY for Public Disclosure purposes. Any confidential information regarding large donors has been removed.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form 990

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.

2022

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **OCT 1, 2022** and ending **SEP 30, 2023**

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 PREVENTION MICHIGAN		D Employer identification number 38-3074753
	Doing business as		E Telephone number 517-393-6890
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	3815 W. ST. JOSEPH ST.		G Gross receipts \$ 3,773,690.
	City or town, state or province, country, and ZIP or foreign postal code LANSING, MI 48917		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number
F Name and address of principal officer: LOUISE MONTAG SAME AS C ABOVE		I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	
J Website: WWW.PREVENTIONNETWORK.ORG		K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	
L Year of formation: 1992		M State of legal domicile: MI	

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CULTIVATE HEALTHY COMMUNITIES ACROSS MICHIGAN THROUGH RESOURCES, TECHNICAL ASSISTANCE, AND		
	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	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	15
	6 Total number of volunteers (estimate if necessary)	6	9
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 1,967,138.	Current Year 3,740,649.
	9 Program service revenue (Part VIII, line 2g)	30,905.	22,772.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,464.	2,517.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,462.	7,752.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,000,969.	3,773,690.
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
14 Benefits paid to or for members (Part IX, column (A), line 4)		0.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		387,714.	523,675.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)		0.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,506,778.	406,477.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,894,492.	3,542,904.	
19 Revenue less expenses. Subtract line 18 from line 12	106,477.	230,786.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 1,047,142.	End of Year 1,201,689.
	21 Total liabilities (Part X, line 26)	709,111.	632,872.
	22 Net assets or fund balances. Subtract line 21 from line 20	338,031.	568,817.

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		
	LOUISE MONTAG, EXECUTIVE DIRECTOR 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
	ESTHER DANIEL	ESTHER DANIEL	03/31/24	<input type="checkbox"/>	P01285343
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	CLARK, SCHAEFER, HACKETT & CO.	31-0800053		(517)-351-5508	
	Firm's address				
	3505 COOLIDGE RD. EAST LANSING, MI 48823				

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: CULTIVATE HEALTHY COMMUNITIES ACROSS MICHIGAN THROUGH RESOURCES, TECHNICAL ASSISTANCE, AND SUPPORT.

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 2,016,482. including grants of \$ 2,008,913.) (Revenue \$) COVID-19 SUBSTANCE USE AND GAMBLING SERVICES-2022- TO SUPPORT COMMUNITY COALITIONS THROUGH MINI-GRANTS IN EFFORTS TO ADDRESS BEHAVIORAL HEALTH CHALLENGES ASSOCIATED WITH THE COVID-19 PANDEMIC BY CONCENTRATING ON MINIMIZING RISK FACTORS AND INCREASING PROTECTIVE FACTORS.

4b (Code:) (Expenses \$ 706,331. including grants of \$) (Revenue \$ 22,772.) SUBSTANCE MISUSE PREVENTION SERVICES PROGRAMS- PREVENTION MICHIGAN AIMS TO CULTIVATE HEALTHY COMMUNITIES THROUGH TRAINING, TECHNICAL ASSISTANCE, AND SUPPORT. ACTIVITIES INCLUDE PROVIDING NEWSLETTERS, TRAINING EVENTS, WEBINARS, CONFERENCES, INDIVIDUAL TECHNICAL ASSISTANCE, NETWORKING, AND PROGRAMS SPECIFIC TO PREVENTING SUBSTANCE MISUSE IN THEIR COMMUNITIES. ADDITIONAL DETAILS CAN BE FOUND IN THE STRATEGIC PLAN AND ANNUAL REPORT.

4c (Code:) (Expenses \$ 663,440. including grants of \$ 603,838.) (Revenue \$) MICHIGAN-PREVENT PRESCRIPTION DRUG/OPIOID OVERDOSE-RELATED DEATHS (MI-PDO)- THE PURPOSE OF THIS PROGRAM IS TO REDUCE THE NUMBER OF PRESCRIPTION DRUG/OPIOID OVERDOSE-RELATED DEATHS AND ADVERSE EVENTS AMONG INDIVIDUALS 18 YEARS OF AGE AND OLDER BY TRAINING FIRST RESPONDERS AND OTHER KEY COMMUNITY SECTORS ON THE PREVENTION OF PRESCRIPTION DRUG/OPIOID OVERDOSE-RELATED DEATHS AND IMPLEMENTING SECONDARY PREVENTION STRATEGIES, INCLUDING THE PURCHASE AND DISTRIBUTION OF NALOXONE TO FIRST RESPONDERS.

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

4e Total program service expenses 3,386,253.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No status. Rows include questions 1 through 21, with sub-questions a-f for questions 11, 12, and 14. 'X' marks indicate 'Yes' responses.

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee reporting, tax returns, gross income, foreign accounts, prohibited transactions, and charitable contributions.

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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official	X	
15b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed 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
LOUISE MONTAG - 517-393-6890
3815 W. ST. JOSEPH ST. SUITE A500, LANSING, MI 48917

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LOUISE MONTAG EXECUTIVE DIRECTOR	40.00			X			66,096.	0.	4,766.	
(2) JOSEPH THAYER CHAIR	3.00	X		X			0.	0.	0.	
(3) LISA CATTANEO-BOSKA SECRETARY	3.00	X		X			0.	0.	0.	
(4) TIMOTHY GILL TREASURER	3.00	X		X			0.	0.	0.	
(5) TODD BRADLEY TRUSTEE	3.00	X					0.	0.	0.	
(6) MELEA BELTON CO-CHAIR	3.00	X		X			0.	0.	0.	
(7) TERRANCE NEWTON TRUSTEE	3.00	X					0.	0.	0.	
(8) MARTHA BURKETT TRUSTEE	3.00	X					0.	0.	0.	
(9) TESS GORDON TRUSTEE	3.00	X					0.	0.	0.	
(10) RONALD RISINGER TRUSTEE	3.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							66,096.	0.	4,766.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							66,096.	0.	4,766.	

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
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)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	3,732,033.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	8,616.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		3,740,649.			
Program Service Revenue	2 a	PROGRAM REGISTRATION	Business Code				
			900099	19,672.	19,672.		
	b	PROGRAM SPONSORSHIPS	900099	3,100.	3,100.		
	c						
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f		22,772.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		2,517.		2,517.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	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				
	d	Net gain or (loss)					
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
		8b					
b	Less: direct expenses						
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
		9b					
b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
		10b					
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	OTHER INCOME	Business Code				
			900099	7,752.		7,752.	
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		7,752.				
12	Total revenue. See instructions		3,773,690.	22,772.	0.	10,269.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,612,752.	2,612,752.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	70,862.	58,107.	12,755.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	337,379.	276,651.	60,728.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	20,082.	16,467.	3,615.	
9 Other employee benefits	57,130.	46,847.	10,283.	
10 Payroll taxes	38,222.	31,342.	6,880.	
11 Fees for services (nonemployees):				
a Management				
b Legal	5,913.	5,913.		
c Accounting	102,198.	73,583.	28,615.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	54,904.	49,414.	5,490.	
12 Advertising and promotion				
13 Office expenses	44,730.	31,311.	13,419.	
14 Information technology	21,516.	19,364.	2,152.	
15 Royalties				
16 Occupancy	33,285.	30,622.	2,663.	
17 Travel	43,899.	41,181.	2,718.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	18,984.	18,984.		
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	17,802.	16,022.	1,780.	
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 FSA MANAGEMENT FEE	25,386.	22,847.	2,539.	
b TRAINING	17,143.	14,400.	2,743.	
c OTHER OPERATING EXPENSE	15,288.	15,288.		
d MEMBERSHIP FEES	5,429.	5,158.	271.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	3,542,904.	3,386,253.	156,651.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	583,165.	2	550,766.
	3 Pledges and grants receivable, net	457,467.	3	534,197.
	4 Accounts receivable, net		4	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	6,510.	9	10,353.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	0.	15	106,373.
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,047,142.	16	1,201,689.	
Liabilities	17 Accounts payable and accrued expenses	233,049.	17	282,817.
	18 Grants payable		18	
	19 Deferred revenue	476,062.	19	242,597.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	107,458.
	26 Total liabilities. Add lines 17 through 25	709,111.	26	632,872.
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	338,031.	27	568,817.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	338,031.	32	568,817.
	33 Total liabilities and net assets/fund balances	1,047,142.	33	1,201,689.

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	3,773,690.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,542,904.
3	Revenue less expenses. Subtract line 2 from line 1	3	230,786.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	338,031.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	568,817.

Part XII Financial Statements and Reporting

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

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

Form 990 (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization <p style="text-align:center">PREVENTION MICHIGAN</p>	Employer identification number <p style="text-align:center">38-3074753</p>
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1500730.	1013922.	424,651.	1967138.	3740649.	8647090.
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	1500730.	1013922.	424,651.	1967138.	3740649.	8647090.
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)						379,142.
6 Public support. Subtract line 5 from line 4.						8267948.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4	1500730.	1013922.	424,651.	1967138.	3740649.	8647090.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	5,049.	10,551.	1,034.	1,464.	2,517.	20,615.
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.)			4,559.	1,462.	7,752.	13,773.
11 Total support. Add lines 7 through 10						8681478.
12 Gross receipts from related activities, etc. (see instructions)					12	79,281.
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	95.24 %
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	85.45 %
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<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

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

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income; 11 Net income from unrelated business activities not included on line 10b; 12 Other income; 13 Total support.

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

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2022; Row 16: Public support percentage from 2021 Schedule A, Part III, line 15.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2022; Row 18: Investment income percentage from 2021 Schedule A, Part III, line 17.

19a 33 1/3% support tests - 2022. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here.

b 33 1/3% support tests - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here.

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b.

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

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

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

Schedule A (Form 990) 2022

Part VI

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

Multiple horizontal lines for supplemental information.

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2022

Name of the organization

PREVENTION MICHIGAN

Employer identification number

38-3074753

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization PREVENTION MICHIGAN	Employer identification number 38-3074753
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	<hr/> <hr/> <hr/>	\$ <u>3,440,362.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PREVENTION MICHIGAN	Employer identification number 38-3074753
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization PREVENTION MICHIGAN	Employer identification number 38-3074753
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization PREVENTION MICHIGAN Employer identification number 38-3074753

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: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year, 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: \$. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1, (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1, b Assets included in Form 990, Part X.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2022

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

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

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

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 0.

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. (Col. (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. (Col. (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) RIGHT OF USE ASSETS	106,373.
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	106,373.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	107,458.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	107,458.

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	3,773,690.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	3,773,690.
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	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	3,773,690.

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	3,542,904.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	3,542,904.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	3,542,904.

Part XIII Supplemental Information.

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

PART X, LINE 2:

THE ORGANIZATION IS A NONPROFIT ORGANIZATION EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE CODE) AND COMPARABLE STATE AND LOCAL TAXES. THE ORGANIZATION HAS BEEN CLASSIFIED AS A PUBLICLY SUPPORTED ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER SECTION 509(A) OF THE CODE. THE ORGANIZATION FILES INFORMATION RETURNS IN THE U.S. FEDERAL JURISDICTION. THE ORGANIZATION EVALUATES ALL SIGNIFICANT TAX POSITIONS UNDER A MORE LIKELY THAN NOT THRESHOLD AS REQUIRED BY GAAP. AS OF SEPTEMBER 30, 2023 AND 2022, THE ORGANIZATION DOES NOT BELIEVE THAT IT HAS TAKEN ANY TAX POSITIONS, THAT WOULD REQUIRE THE RECORDING OF ANY ADDITIONAL TAX LIABILITY, NOR DOES IT BELIEVE THAT THERE ARE ANY UNREALIZED TAX BENEFITS THAT WOULD EITHER INCREASE OR DECREASE WITHIN THE

Part XIII Supplemental Information (continued)

NEXT TWELVE MONTHS. THE ORGANIZATION'S INCOME TAX RETURNS ARE SUBJECT TO EXAMINATION BY THE APPROPRIATE TAXING JURISDICTIONS. AT SEPTEMBER 30, 2023, THE ORGANIZATION'S FEDERAL TAX RETURNS GENERALLY REMAIN OPEN FOR THE LAST THREE YEARS. THE ORGANIZATION IS SUBJECT TO A TAX ON INCOME FROM ANY UNRELATED BUSINESS INCOME (THE ORGANIZATION HAS NO UNRELATED BUSINESS INCOME) AS DEFINED BY SECTION 509(A)(1) OF THE CODE.

Multiple horizontal lines for supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization **PREVENTION MICHIGAN** Employer identification number **38-3074753**

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
GRAND TRAVERSE COUNTY DRUG FREE COALITION - 1000 HASTINGS ST - TRAVERSE, MI 49686	38-3198322	501C3	7,132.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
THE COALITION FOR URBAN YOUTH & FAMILY DEVELOPMENT - 15827 INDIANA STREET - DETROIT, MI 48238	80-0562742	501C3	37,864.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
COALITION FOR A DRUG FREE MUSKEGON COUNTY/MUSKEGON COMMUNITY HEALTH PROJECT - 565 W. WESTERN - MUSKEGON, MI 49440	91-1932918	501C3	48,285.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
MANISTEE SUBSTANCE ABUSE EDUCATION AND AWARENESS COALITION (DISTRICT HEALTH DEPT - 521 COBB STREET - CADILLAC, MI 49601	38-3372828	GOVT. AGENCY - HEALT	34,255.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
THE LEEWARD INITIATIVE (DISTRICT HEALTH DEPT. 10) - 521 COBB STREET - CADILLAC, MI 49601	38-3372828	GOVT. AGENCY - HEALT	57,450.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
LAKE COUNTY COMMUNITIES THAT CARE (DISTRICT HEALTH DEPT. 10) - 521 COBB STREET - CADILLAC, MI 49601	38-3372828	GOVT. AGENCY - HEALT	65,457.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **60.**
- 3** Enter total number of other organizations listed in the line 1 table **5.**

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Schedule I (Form 990) 2022

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GENESEE COUNTY PREVENTION COALITION - G4428 FENTON ROAD - FLINT, MI 48507	32-0550353	501C3	29,091.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
GENESEE COUNTY PREVENTION COALITION - G4428 FENTON ROAD - FLINT, MI 48507	32-0550353	501C3	51,744.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES
BENZIE AREA YOUTH INITIATIVE, GROW BENZIE - 5885 FRANKFORT HIGHWAY - BENZONIA, MI 49616	26-3366438	501C3	49,174.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
RISE OTSEGO SUBSTANCE FREE COALITION - 220 W. GARFIELD - CHARLEVOIX, MI 49720	30-0168590	GOVT. AGENCY - H	29,826.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
LEELANAU COUNTY COALITION FOR SUBSTANCE ABUSE PREVENTION - 8527 W. GOVERNMENT CENTER DR. SUTTON - BAYS, MI 49682	46-1385335	GOVT. AGENCY - H	44,500.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
MACKINAC CTC 799 HOMBACH ST SUITE #2 ST. IGNACE, MI 49781	84-1968315	501C3	5,504.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
MARQUETTE COUNTY COMMUNITIES THAT CARE (MC2) - 184 US 41 - NEGAUNEE, MI 49866	38-6004869	GOVT. AGENCY - H	16,657.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
COMMUNITIES THAT CARE OF MARINETTE & MENOMINEE COUNTIES/MENOMINEE COUNTY - 1201 41ST AVE - MENOMINEE, MI 49858	38-1717561	ISD	32,935.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
HEALTHY YOUTH COALITION OF MARINETTE & MENOMINEE COUNTIES/MENOMINEE COUNTY - 1201 41ST AVE - MENOMINEE, MI 49858	38-1717561	ISD	38,197.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MONTCALM PREVENTION COLLABORATIVE, INC. - 621 NEW ST. - STANTON, MI 48888	38-1715342	501C3	36,325.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
MCLAREN BAY REGIONAL/NEIGHBORHOOD RESOURCE CENTER - 400 S. TRUMBULL - BAY, MI 48708	38-1976271	501C3	29,482.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
SAFE IN NORTHERN MICHIGAN 220 W. GARFIELD CHARLEVOIX, MI 49720	30-0168590	GOVT. AGENCY - H	35,630.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
HAMTRAMCK DRUG FREE COMMUNITY COALITION/PIAST INSTITUTE - 11633 JOSEPH CAMPAU - HAMTRAMCK, MI 48212	30-0154459	501C3	44,096.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
PREVENTION WORKS 309 NORTH BURDICK STREET KALAMAZOO, MI 49007	38-3264831	501C3	29,917.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
SOUTH LYON COMMUNITY COALITION PO BOX 185 NEW HUDSON, MI 48165	84-5189296	501C3	34,466.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
ALBION-HOMER SUBSTANCE ABUSE PREVENTION COALITION - 600 EAST MICHIGAN AVEPO BOX 265 - ALBION, MI 49224	38-2872584	501C3	58,242.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
THE FAMILY CENTER OF GROSSE POINTE AND HARPER WOODS - 32 LAKE SHORE DRIVE GROSSE POINTE - FARMS, MI 48236	38-3596904	501C3	51,191.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
AC3 (ALGER COUNTY COMMUNITIES THAT CARE) - 413 MAPLE ST. SUITE 7 - MUNISING, MI 49862	82-5037032	LLC	21,161.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BARRY COUNTY SUBSTANCE ABUSE TASK FORCE/BARRY COUNTY COMMUNITY MENTAL HEALTH AUT - 500 BARFIELD DRIVE - HASTINGS, MI 49058	30-0014459	501C3	40,657.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
BEAUMONT TEEN HEALTH CENTER - TAYLOR - 26650 EUREKA RD #B - TAYLOR, MI 48180	38-1405141	501A	49,020.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES
ALPENA PREVENTION POLICY BOARD - UP NORTH PREVENTION - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	35,184.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
CRAWFORD PARTNERSHIP FOR SUBSTANCE ABUSE PREVENTION - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	46,321.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
PRESQUE ISLE HUMAN SERVICES COORDINATING COUNCIL - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	37,189.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
ROSCOMMON COUNTY DRUG FREE COALITION - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	12,072.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
DRUG-FREE COALITION OF OGEMAW COUNTY/CATHOLIC HUMAN SERVICES - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	6,771.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
MONTMORENCY SUBSTANCE FREE COALITION - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	26,151.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
ALCONA COUNTY HUMAN SERVICES COMMUNITY COLLABORATIVE - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	25,359.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GRATIOT COUNTY SUBSTANCE ABUSE COALITION/CHILD ADVOCACY ASSOCIATION - 515 N. STATE ST. - ALMA, MI 48801	38-2179785	501C3	44,197.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
CREATING A HEALTHY COMMUNITY PROGRAM (CAHEC) - 3815 WEST FORT #104 - DETROIT, MI 48216	61-1453282	501C3	61,666.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
HOUGHTON/KEWEENAW CTC 609 SHELDEN HOUGHTON, MI 49931	38-2026918	501C3	33,757.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
C.O.P.E DETROIT - EMPOWERMENT ZONE COALITION - 4146 LAKEWOOD ST - DETROIT, MI 48215	38-3409433	501C3	56,911.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
THE EMPOWERMENT ZONE COALITION 5555 CONNER ST SUITE 2090 DETROIT, MI 48213	38-3409433	501C3	91,163.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES
GREAT LAKES RECOVERY MISSION 5099 W FERRAND RD CLIO, MI 48420	82-1900719	LLC	65,445.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES
LEADERS ADVANCING HEALTHY COMMUNITIES - 5275 KENILWORTH ST - DEARBORN, MI 48126	38-3081799	501C3	77,073.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES
COMMUNITY COALITION/LAHC LEADERS ADVANCING AND HELPING COMMUNITIES - 5275 KENILWORTH ST - DEARBORN, MI 48126	38-3081799	501C3	35,765.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
MAKING IT COUNT COMMUNITY DEVELOPMENT CORPORATION - 915 E. HARWOOD AVENUE MADISON - HEIGHTS, MI 48071	85-2277294	501C3	55,584.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
THE COALITION FOR HEALTHY YOUTH AND FAMILIES - 2400 EAST MCNICHOLS - DETROIT, MI 48212	38-2471616	501C3	63,206.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
DELTA COUNTY CTC 2920 COLLEGE AVE. ESCANABA, MI 49829	38-3082794	GOVT. AGENCY - H	25,050.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
SUBSTANCE ABUSE COUNCIL 315 W GREEN ST MARSHALL, MI 49068	38-2699513	501C3	74,766.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES
REGION 5 PREVENTION COLLABORATIVE 133 N. SAGINAW RD. MIDLAND, MI 48640	38-2278390	501C3	30,188.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
THE MILESTONES AGENCY PO BOX 21028 DETROIT, MI 48221	35-2400046	501C3	47,557.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
THE YOUTH CONNECTION 4777 OUTER DR E #1340 DETROIT, MI 48234	02-0647494	501C3	78,187.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES
IOSCO SUBSTANCE FREE COALITION 829 W. MAIN ST. STE 3 GAYLORD, MI 49735	38-3198322	501C3	57,175.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
LIVE WELL KALKASKA SUBSTANCE FREE COALITION - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	48,647.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
TUSCOLA PREVENTION AND RECOVERY COALITION - 651 N. STATE ST. - CARO, MI 48723	38-3206926	PARTNERSHIP	47,113.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
DICKINSON AND IRON COUNTY CTC 609 SHELDEN HOUGHTON, MI 49931	38-2026918	501C3	9,368.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
MACKENZIE NOBLE COMMUNITY COLLABORATIVE DFC - 12048 GRAND RIVER AVENUE - DETROIT, MI 48204	47-3081843	501C3	51,335.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
SUMMIT POINTE 215 E ROOSEVELT AVE BATTLE CREEK, MI 49037	38-3318175	GOVT. AGENCY - H	46,441.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES
OTTAWA SUBSTANCE ABUSE PREVENTION COALITION/ARBOR CIRCLE - 1115 BALL AVE GRAND - RAPIDS, MI 49505	38-3263853	501C3	38,766.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
TAYLOR SUBSTANCE ABUSE PREVENTION TASKFORCE COALITION - 26650 EUREKA ROAD - TAYLOR, MI 48180	38-3080323	501A	16,493.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
SUDDS (STOP UNDERAGE DRINKING/DRUGS) COALITION/THE GUIDANCE CENTER - 13101 ALLEN RD - SOUTHGATE, MI 48195	38-1621700	501C3	15,323.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
MICHIGAN COUNCIL ON ALCOHOL PROBLEMS - PO BOX 10212 - LANSING, MI 48901	38-1818504	501C3	11,426.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
SHIAWASSEE PREVENTION NETWORK/CATHOLIC CHARITIES OF GENESEE AND SHIAWASSEE - 1480 NORTH M-52 STE 1 - OWOSSO, MI	38-1359243	501C3	8,050.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
PULLING TOGETHER CHEBOYGAN SUBSTANCE-FREE COALITION - 829 W. MAIN ST. STE 3 - GAYLORD, MI 49735	38-3198322	501C3	28,077.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT

Schedule I (Form 990)

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CHIPPEWA VALLEY COALITION FOR YOUTH AND FAMILIES - 19120 CASS AVE. CLINTON - TOWNSHIP, MI 48308	38-6034009	501C3	38,400.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
WHOH (WHOSE HOUSE OUR HOUSE) DETROIT - 13031 CHANDLER PARK DRIVE - DETROIT, MI 48213	36-4943159	501C3	42,033.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
NOVI COMMUNITY COALITION 25345 TAFT RD NOVI, MI 48374	81-3517090	501C3	36,895.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
BLUE WATER RECOVERY AND OUTREACH CENTER - 617 10TH ST. PORT - HURON, MI 48060	82-2011928	501C3	30,280.	0.			SABG-COVID19 GRANT - GENERAL COALITION CAPACITY BUILDING GRANT
GREATER FLINT HEALTH COALITION 120 WEST 1ST ST FLINT, MI 48502	38-3301514	501C3	70,000.	0.			PDO GRANT - PREVENTING OVERDOSE DEATHS IN CALHOUN, GENESEE, AND WAYNE COUNTIES

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

GRANT APPLICATIONS ARE SUBMITTED TO THE ORGANIZATION AND ARE REVIEWED BY A VOLUNTEER PANEL. RECORDS OF GRANT ACCEPTANCE ARE RETAINED BY MANAGEMENT. MONTHLY FSRS ARE REQUIRED FOR GRANTS SPENDING AND REVIEWED BY OUR PROGRAM DIRECTOR AND STORED IN RECEIPT FILE FOR PROPER RECORD MANAGEMENT. FINANCIAL REVIEWS ARE SCHEDULED ON AN ANNUAL OR BIENNIAL BASIS, DEPENDING ON THE GRANT TO ENSURE APPROPRIATE USE OF FUNDS.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

PREVENTION MICHIGAN

Employer identification number

38-3074753

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SUPPORT.

FORM 990, PART VI, SECTION B, LINE 11B:

THE EXECUTIVE DIRECTOR REVIEWS THE 990, THEN IT IS GIVEN TO THE BOARD FOR
APPROVAL, AND THEN IT IS SENT TO THE GOVERNMENT.

FORM 990, PART VI, SECTION B, LINE 12C:

POTENTIAL CONFLICTS WOULD BE BROUGHT BEFORE THE BOARD AND HANDLED
APPROPRIATELY.

FORM 990, PART VI, SECTION B, LINE 15:

THE BOARD DETERMINES THE SALARY FOR THE EXECUTIVE DIRECTOR BASED ON
QUALIFICATION AND EXPERIENCE. THE EXECUTIVE DIRECTOR THEN DETERMINES THE
OTHER SALARY AND HOURLY POSITIONS BASED ON AVAILABLE FUNDS.

FORM 990, PART VI, SECTION C, LINE 19:

MADE AVAILABLE UPON REQUEST AT PREVENTION MICHIGAN'S OFFICE.

FORM 990, PART XII, LINE 2C:

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

Prevention Michigan

Financial Statements

September 30, 2023 and 2022

with Independent Auditors' Report

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Prevention Michigan

Report on the Financial Statements

Opinion

We have audited the accompanying financial statements of Prevention Michigan (a not-for-profit organization), which comprise the statements of financial position as of September 30, 2023 and 2022, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Prevention Michigan, as of September 30, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Prevention Michigan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Prevention Michigan's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Prevention Michigan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Prevention Michigan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2024, on our consideration of Prevention Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Prevention Michigan's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Prevention Michigan's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

East Lansing, Michigan
February 8, 2024

Prevention Michigan
Statements of Financial Position
September 30, 2023 and 2022

Assets	<u>2023</u>	<u>2022</u>
Current assets:		
Cash	\$ 550,766	583,165
Contributions receivable	534,197	457,467
Prepaid expenses	<u>10,353</u>	<u>6,510</u>
	<u>1,095,316</u>	<u>1,047,142</u>
Other assets:		
Right-of-use assets	<u>106,373</u>	-
	\$ <u><u>1,201,689</u></u>	<u><u>1,047,142</u></u>
Liabilities and net assets		
Current liabilities:		
Accounts payable	\$ 258,524	215,266
Accrued payroll and related expenses	24,293	17,783
Refundable advance	242,597	476,062
Current portion of operating lease liability	<u>29,171</u>	-
	<u>554,585</u>	<u>709,111</u>
Long-term liabilities:		
Operating lease liabilities, net of current portion	<u>78,287</u>	-
	<u>632,872</u>	<u>709,111</u>
Net assets:		
Without donor restrictions		
Undesignated	396,315	180,540
Designated	<u>172,502</u>	<u>157,491</u>
	<u>568,817</u>	<u>338,031</u>
	\$ <u><u>1,201,689</u></u>	<u><u>1,047,142</u></u>

See accompanying notes to the financial statements.

Prevention Michigan
Statement of Activities
Year Ended September 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and revenues:			
Grants and support	\$ 3,732,784	-	3,732,784
Direct public support	7,865	-	7,865
Program registration	19,672	-	19,672
Program sponsorships	3,100	-	3,100
Interest income	2,517	-	2,517
Other income	<u>7,752</u>	<u>-</u>	<u>7,752</u>
	<u>3,773,690</u>	<u>-</u>	<u>3,773,690</u>
 Expenses:			
Program services	3,255,615	-	3,255,615
Administration	<u>287,289</u>	<u>-</u>	<u>287,289</u>
	<u>3,542,904</u>	<u>-</u>	<u>3,542,904</u>
 Change in net assets	230,786	-	230,786
Net assets, beginning of year	<u>338,031</u>	<u>-</u>	<u>338,031</u>
 Net assets, end of year	\$ <u><u>568,817</u></u>	<u><u>-</u></u>	<u><u>568,817</u></u>

See accompanying notes to the financial statements.

Prevention Michigan
Statement of Activities
Year Ended September 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and revenues:			
Federal grants	\$ 1,966,430	-	1,966,430
Direct public support	708	-	708
Program registration	17,905	-	17,905
Program sponsorships	13,000	-	13,000
Interest income	1,464	-	1,464
Other income	<u>1,462</u>	<u>-</u>	<u>1,462</u>
	<u>2,000,969</u>	<u>-</u>	<u>2,000,969</u>
Expenses:			
Program services	1,709,325	-	1,709,325
Administration	<u>185,167</u>	<u>-</u>	<u>185,167</u>
	<u>1,894,492</u>	<u>-</u>	<u>1,894,492</u>
Change in net assets	106,477	-	106,477
Net assets, beginning of year	<u>231,554</u>	<u>-</u>	<u>231,554</u>
Net assets, end of year	\$ <u><u>338,031</u></u>	<u><u>-</u></u>	<u><u>338,031</u></u>

See accompanying notes to the financial statements.

Prevention Michigan
Statement of Functional Expenses
Year Ended September 30, 2023

	<u>Program Service</u>		
	Substance		
	Abuse		
	<u>Prevention</u>	<u>Administration</u>	<u>Total</u>
Salaries and wages	\$ 330,850	72,625	403,475
Payroll taxes and other fringe benefits	<u>98,564</u>	<u>21,636</u>	<u>120,200</u>
	<u>429,414</u>	<u>94,261</u>	<u>523,675</u>
Regranting	2,482,114	130,638	2,612,752
Travel	37,187	1,957	39,144
Accounting and auditing	73,583	28,615	102,198
Supplies	31,311	13,419	44,730
Communications	19,364	2,152	21,516
Insurance	16,022	1,780	17,802
Professional fees	72,261	8,029	80,290
Membership fees	5,158	271	5,429
Lease and rent	30,622	2,663	33,285
Training	14,400	2,743	17,143
Meals	3,994	761	4,755
Meetings and workshops	18,984	-	18,984
Legal	5,913	-	5,913
Other operating expenses	<u>15,288</u>	<u>-</u>	<u>15,288</u>
	<u>2,826,201</u>	<u>193,028</u>	<u>3,019,229</u>
	<u>\$ 3,255,615</u>	<u>287,289</u>	<u>3,542,904</u>

See accompanying notes to the financial statements.

Prevention Michigan
Statement of Functional Expenses
Year Ended September 30, 2022

	<u>Program Service</u>		
	<u>Substance</u>		
	<u>Abuse</u>		
	<u>Prevention</u>	<u>Administration</u>	<u>Total</u>
Salaries and wages	\$ 244,272	53,621	297,893
Payroll taxes and other fringe benefits	<u>73,653</u>	<u>16,168</u>	<u>89,821</u>
	<u>317,925</u>	<u>69,789</u>	<u>387,714</u>
Regranting	1,112,416	58,548	1,170,964
Travel	11,805	621	12,426
Accounting	43,740	17,010	60,750
Supplies	43,345	18,576	61,921
Communications	6,895	766	7,661
Contract labor	1,140	-	1,140
Insurance	9,981	1,109	11,090
Professional fees	90,590	10,066	100,656
Membership fees	7,018	369	7,387
Lease and rent	28,223	2,454	30,677
Training	28,468	5,422	33,890
Meals	2,296	437	2,733
Meetings and workshops	878	-	878
Other operating expenses	<u>4,605</u>	<u>-</u>	<u>4,605</u>
	<u>1,391,400</u>	<u>115,378</u>	<u>1,506,778</u>
	<u>\$ 1,709,325</u>	<u>185,167</u>	<u>1,894,492</u>

See accompanying notes to the financial statements.

Prevention Michigan
Statements of Cash Flows
Years Ended September 30, 2023 and 2022

	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ 230,786	106,477
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Amortization of right of use asset	27,716	-
Effects of changes in assets and liabilities:		
Receivables	(76,730)	(414,842)
Prepaid expenses	(3,843)	3,901
Accounts payable	43,258	205,208
Accrued payroll and related expenses	6,510	1,564
Refundable advance	(233,465)	438,745
Operating lease liability	(26,631)	-
Change in cash	(32,399)	341,053
Cash, beginning of year	583,165	242,112
Cash, end of year	\$ 550,766	583,165

See accompanying notes to the financial statements.

1. NATURE OF OPERATIONS:

Prevention Michigan (the Organization) was organized in 1992 as a nonprofit corporation to provide and enhance volunteer-based alcohol and other drug abuse prevention efforts. Prevention Michigan conducts various activities, including publishing newsletters and directories to disseminate information on available programs; assisting in coordinating educational seminars; and providing mini-grants, networking, and technical assistance to grass roots community organizations to conduct various prevention programs.

Prevention Michigan operates under an elected Board of Directors and an Executive Director. The primary sources of Prevention Michigan's revenue are grants and public contributions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of accounting and presentation

The financial statements are prepared on the accrual basis of accounting, whereby revenue and expenses are recognized when earned or incurred regardless of when actually received or paid. Net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions— Net assets that are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions— Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates those resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. For the years ended September 30, 2023 and 2022, the Organization had no such net assets.

Use of estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash

For purposes of the statement of cash flows, cash consists of deposits in general checking accounts.

Contributions receivable

The Organization uses the allowance method for accounting for doubtful accounts. Management regularly reviews the collection history of its receivables balances with particular attention given to those amounts greater than 90 days old. Based on management's review, no allowance was deemed necessary as of September 30, 2023 and 2022. Generally, accounts receivable consists of contribution revenue from federal or local sources, and management has determined these amounts to be fully collectable.

Public support and revenue

The major sources of revenue are from grants and public contributions. Grants are received from federal, state, and local agencies. Revenue is recognized as it is earned.

Refundable advances

Refundable advances have been recorded to account for grant monies that have been received but for which the Organization has not yet met the conditions of the grants or contributions. The amount of conditional contributions for which conditions have not yet been met in September 30, 2023 and 2022 was \$242,597 and \$476,062, respectively.

Grants and contributions

Contributions are recognized as an increase in net assets without donor restrictions unless donor stipulations specify their use. Donor restricted contributions, as well as unconditional promises to give are recognized as increases in net assets with donor restrictions. When the stipulation is satisfied, or the asset is collected, the asset is reclassified to net assets without donor restrictions. These transactions are shown as net assets released from restrictions in the statement of activities. In the event a restriction is fulfilled or an unconditional promise to give is collected in the same period which it is received, it is recognized directly as an increase in net assets without donor restrictions.

Contributed nonfinancial assets and services

The Organization will record various types of in-kind contributions in accordance with GAAP that have a fair value of \$500 or more. This pronouncement requires recognition of professional services received if those services (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The value of donated services is recorded as contributions in the period the services are rendered. The amounts reflected in the financial statements as in-kind contributions will be offset by like amounts included in expenses. The Organization did not receive contributed materials, equipment, or services, during the fiscal year ended September 30, 2023 and 2022, meeting the recognition criteria.

Income taxes

The Organization is a nonprofit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the Code) and comparable state and local taxes. The Organization has been classified as a publicly supported organization that is not a private foundation under Section 509(a) of the Code. The Organization files information returns in the U.S. federal jurisdiction. The Organization evaluates all significant tax positions under a more likely than not threshold as required by GAAP. As of September 30, 2023 and 2022, the Organization does not believe that it has taken any tax positions, that would require the recording of any additional tax liability, nor does it believe that there are any unrealized tax benefits that would either increase or decrease within the next twelve months. The Organization's income tax returns are subject to examination by the appropriate taxing jurisdictions. At September 30, 2023, the Organization's federal tax returns generally remain open for the last three years. The Organization is subject to a tax on income from any unrelated business income (the Organization has no unrelated business income) as defined by Section 509(a)(1) of the Code.

Adoption of FASB ASC 842

Effective October 1, 2022, the Organization adopted FASB Accounting Standards Codification ("ASC") 842, *Leases*. The Organization determines if an arrangement contains a lease at inception based on whether the Organization has the right to control the asset during the contract period and other facts and circumstances. The Organization elected the package of practical expedients permitted under the transition guidance within the new standard which, among other things, allowed it to carry forward the historical lease classification.

The adoption of FASB ASC 842 resulted in the recognition of right-of-use-assets of \$134,709 and operating lease liabilities of \$134,709 as of October 1, 2022. Results for periods beginning prior to October 1, 2022, continue to be reported in accordance with the Organization's historical accounting treatment.

Leases

The Organization leases office space. The determination of whether an arrangement is a lease is made at the lease's inception. Under ASC 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

Operating leases are included in operating lease right-of-use ("ROU") assets and operating lease liabilities in the Organization's statements of financial position.

ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Organization uses the implicit rate when it is readily determinable. Since most of the Organization's leases do not provide an implicit rate, the Organization is electing to use the risk-free rate applicable at lease commencement for all classes of leased assets. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Organization's lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise the option.

Functional allocation of expenses

The costs of providing the various programs and supporting services have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The costs of program and supporting services activities have expenses presented in the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Salaries and benefits are allocated based on a time and cost study of where efforts are made, occupancy costs are allocated based on a square footage basis. Supplies, travel, and other similar one-time costs are directly applied to the function benefited.

Regranting

The Organization receives grants from the State of Michigan that it passes on to other organizations. The amount passed on to other organizations is recorded as regranting expenses in the statement of functional expenses.

Concentration of credit risk

As of September 30, 2023 and 2022, the amount of cash on deposit at FDIC insured banking institutions was \$558,235 and \$593,171 respectively. Although such cash investments may exceed federally insured limits at certain times during the year, they are, in the opinion of management, subject to minimal risk.

Subsequent events

Management has evaluated subsequent events through February 8, 2024, which is the date the financial statements were available to be issued.

3. LIQUIDITY AND AVAILABILITY:

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2023	2022
Cash	\$ 550,766	583,165
Contributions receivable	534,197	457,467
	1,084,963	1,040,632
Restricted by board designation	(172,502)	(157,491)
Financial assets available to meet cash needs for general expenditure within one year	\$ 912,461	883,141

The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses (approximately \$233,000 and \$180,000 for 2023 and 2022 respectively).

4. RISK AND UNCERTAINTIES:

The Organization's operations are greatly dependent on governmental and local funding of their various programs. Significant changes in the level of government and local funding of these programs could have a favorable or unfavorable impact on the operating results of the Organization. In 2023, the Organization received approximately 99% of its support from grants. The Block Grant and the Substance Abuse Prescription Drug Overdose project grant provided 74% and 19% of the Organization's revenue, respectively.

In 2022, the Organization received approximately 98% of its support from grants. The Block Grant and the Prescription Drug Overdose grant provided 52% and 17% of the Organization's revenue, respectively.

5. FLEXIBLE BENEFITS PLAN:

The Organization offers to its employees a flexible benefits cafeteria plan established under Section 125 of the Internal Revenue Code. The plan is available to all employees who are eligible to have health coverage under the Organization's health insurance plan and have a benefit enrollment form on file. The Plan allows eligible participants to pay the cost of their medical reimbursements and day care expenses by electing to have their compensation reduced. Any such amounts contributed to pay for this coverage would not be subject to federal income, social security, or unemployment taxation. The plan is administered by BASIC.

6. DEFINED CONTRIBUTION RETIREMENT PLAN:

The Organization offers a simplified employee pension plan organized under Section 403(b) of the Internal Revenue Code to its employees. Contributions are made to each employee based on a set percentage of compensation. During 2023 and 2022, \$24,848 and \$15,414 were contributed to the plan respectively.

7. LEASES:

The Organization entered into a 60-month operating lease on February 1, 2022, for office space. The lease goes until through March 31, 2027. Monthly payments are \$2,618 and will increase each year based on previous 12 months CPI Index up to a maximum of 5%.

The Organization has elected the option to use the risk-free rate to all classes of leased assets determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable.

The Organization has elected the practical expedient to not separate lease and non-lease components for all classes of leased assets.

Total lease costs for the year ended September 30, 2023 are as follows:

Operating lease cost	\$ 32,666
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The following table summarizes the supplemental cash flow information for the year ended September 30, 2023:

Right-of-use assets obtained in exchange for lease liabilities	
Operating leases	\$134,709

Cash paid for amounts included in measurement of lease liabilities:	
Operating cash flows from operating leases	\$ 32,200

The following summarizes the weighted-average remaining lease term and weighted-average discount rate:

Weighted-average remaining lease term in years:	
Operating leases	3.5

Weighted-average discount rate:	
Operating leases	4.04%

As of September 30, 2023, maturities of lease liabilities were as follows:

	<u>Operating leases</u>
2024	\$ 32,976
2025	32,976
2026	32,976
2027	<u>16,488</u>
Total lease payments	115,416
Less: imputed interest	<u>(7,958)</u>
Total lease obligations	107,458
Less: current obligations	<u>(29,171)</u>
Long-term lease obligations	\$ <u>78,287</u>

Prior to adoption of ASC 842, the Organization's lease expense amounted to \$30,677 in 2022.

There were no material operating leases that the Organization had entered into and that were yet to commence as of September 30, 2023.

8. CONTINGENCIES:

The Organization receives significant assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements or on the overall position of the Organization.

9. CLASSIFICATION OF REVENUE:

The following summarizes revenue by type for the years ended September 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Revenue from contracts with customers	\$ 19,672	17,905
Contribution revenue	3,743,749	1,980,138
Interest revenue	2,517	1,464
Other revenue	<u>7,752</u>	<u>1,462</u>
	\$ <u>3,773,690</u>	<u>2,000,969</u>

10. BOARD DESIGNATED NET ASSETS:

The Organization’s Board of Directors have designated net assets without donor restrictions for the following purposes:

		2023	2022
Parenting Awareness Michigan	\$	13,901	386
Michigan Coalition to Reduce Underage Drinking		8,581	7,085
Smart Recovery		20	20
Cash flow and operations		150,000	150,000
	\$	172,502	157,491

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Directors
Prevention Michigan:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Prevention Michigan (a not-for-profit organization), which comprise the statement of financial position as of September 30, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 8, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Prevention Michigan's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Prevention Michigan's internal control. Accordingly, we do not express an opinion on the effectiveness of Prevention Michigan's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Prevention Michigan's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

East Lansing, Michigan
February 8, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Directors
Prevention Michigan:

**Report on Compliance for Each Major Federal Program
Opinion on Each Major Federal Program**

We have audited Prevention Michigan's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Prevention Michigan's major federal programs for the year ended September 30, 2023. Prevention Michigan's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Prevention Michigan complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Prevention Michigan and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Prevention Michigan's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Prevention Michigan's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Prevention Michigan's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Prevention Michigan's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Prevention Michigan's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Prevention Michigan's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Prevention Michigan's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Clark, Schaefer, Hackett & Co.

East Lansing, Michigan
February 8, 2024

Prevention Michigan
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2023

<u>Granting Agency/ Passthrough Agency/ Program Title</u>	<u>Assistance Listing Number</u>	<u>Contract Number</u>	<u>Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services				
Michigan Department of Health and Human Services				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	252510	\$ -	227,772
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	252551	2,008,913	2,209,166
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	252553	<u>-</u>	<u>310,769</u>
			<u>2,008,913</u>	<u>2,747,707</u>
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	252555	603,838	714,316
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	252562	<u>-</u>	<u>211,310</u>
			<u>603,838</u>	<u>925,626</u>
Total federal expenditures			<u>\$ 2,612,751</u>	<u>3,673,333</u>

1. BASIS OF PRESENTATION:

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Prevention Michigan under programs of the federal government for the year ended September 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Prevention Michigan it is not intended to and does not present the financial position, changes in net assets, or cash flows of Prevention Michigan.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement. Amounts passed through to subrecipients are reported on the cash basis in accordance with the Uniform Guidance.

3. INDIRECT COST RATE:

Prevention Michigan has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

SECTION I: SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported

Noncompliance material to financial statements noted?

Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? Yes None reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

Yes No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.959	Block Grants for Prevention and Treatment of Substance Abuse
93.959	COVID-19 Grants for Prevention and Treatment of Substance Abuse
93.243	Substance Abuse & Mental Health Services Project of Regional & National Significance

Dollar threshold used to distinguish between Type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

Yes No

SECTION II: FINANCIAL STATEMENT FINDINGS

None

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

