

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

**A** For the 2011 calendar year, or tax year beginning **and ending**

**B** Check if applicable:  
 Address change  
 Name change  
 Initial return  
 Terminated  
 Amended return  
 Application pending

**C** Name of organization  
**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**  
 Doing Business As  
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite  
**620 4TH AVE S**  
 City or town, state or country, and ZIP + 4  
**GRAND FORKS, ND 58201**

**D** Employer identification number  
**45-0311269**

**E** Telephone number  
**701-772-7245**

**G** Gross receipts \$ **1,526,128.**

**H(a)** Is this a group return for affiliates?  Yes  No  
**H(b)** Are all affiliates included?  Yes  No  
 If "No," attach a list. (see Instructions)

**F** Name and address of principal officer: **COLETTE ISEMINGER same as C above**

**H(c)** Group exemption number ▶

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

**J** Website: ▶ **WWW.GFSENIORCENTER.ORG**

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

**L** Year of formation: **1970** **M** State of legal domicile: **ND**

## Part I Summary

<b>1</b> Briefly describe the organization's mission or most significant activities: <b>TO BE A FOCAL POINT AND PROVIDE A COMPREHENSIVE RANGE OF PROGRAMS AND SERVICES DESIGNED TO</b>			
<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.			
<b>Activities &amp; Governance</b>	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>14</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>14</b>
	<b>5</b> Total number of individuals employed in calendar year 2011 (Part V, line 2a)	<b>5</b>	<b>33</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>396</b>
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>2,700.</b>
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>696.</b>
	<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>
<b>9</b> Program service revenue (Part VIII, line 2g)		<b>429,700.</b>	<b>450,217.</b>
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		<b>967,314.</b>	<b>1,005,242.</b>
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		<b>1,421.</b>	<b>996.</b>
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		<b>17,099.</b>	<b>23,364.</b>
<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)		<b>1,415,534.</b>	<b>1,479,819.</b>
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)		<b>0.</b>	<b>0.</b>
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		<b>0.</b>	<b>0.</b>
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		<b>624,183.</b>	<b>647,037.</b>
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>		<b>0.</b>	<b>0.</b>
<b>Expenses</b>	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>787,108.</b>	<b>830,775.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>1,411,291.</b>	<b>1,477,812.</b>
	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>4,243.</b>	<b>2,007.</b>
	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>Net Assets or Fund Balances</b>	<b>21</b> Total liabilities (Part X, line 26)	<b>261,542.</b>	<b>275,183.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>82,086.</b>	<b>93,720.</b>
		<b>179,456.</b>	<b>181,463.</b>

## 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 **COLETTE ISEMINGER, EXECUTIVE DIRECTOR** Date

Type or print name and title

**Print/Type preparer's name** **Mark D. Holm** **Preparer's signature** **Mark D. Holm** **Date** **07/12/12** **Check if self-employed**  **PTIN** **P00143077**

**Firm's name** ▶ **Drees, Risky & Vallager, LTD.** **Firm's EIN** ▶ **45-0338391**

**Firm's address** ▶ **1405 Library Circle** **Phone no.** **(701) 746-4466**  
**Grand Forks, ND 58201**

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

GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION

Form 990 (2011)

45-0311269 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

1 Briefly describe the organization's mission:

TO BE A FOCAL POINT AND PROVIDE A COMPREHENSIVE RANGE OF PROGRAMS AND SERVICES DESIGNED TO ACKNOWLEDGE AND ENHANCE THE VALUE OF HUMAN LIFE AND INDEPENDENCE OF THE OLDER ADULT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 835,571. including grants of \$ ) (Revenue \$ 656,624.)

Senior Dining provides hot, nutritious meals for individuals 60 years of age and older and their spouse of any age. Menus are prepared by a licensed registered dietitian and help seniors remain healthy, active and live independent lives. The Senior Delivered Meals program provides a nutritious meal to persons 60 years of age and older who are homebound and unable to prepare their own meals in the city of Grand Forks. In 2011, 2,819 seniors were served over 102,465 meals.

4b (Code: ) (Expenses \$ 284,071. including grants of \$ ) (Revenue \$ 76,997.)

Outreach Program: Outreach is seeking out older persons, identifying their service needs and providing information and assistance in linking the person with services that address their needs. It is a One-Stop Shop for information for senior citizens. In 2011, 1,294 seniors were served.

4c (Code: ) (Expenses \$ 103,925. including grants of \$ ) (Revenue \$ 121,414.)

Health Services: Health Services is helping Grand Forks County seniors live healthy, active and independent lives. Health promotion programs are provided in Grand Forks County to persons over the age of 60. Registered Nurses provide health services at each of our meal sites, county senior centers and provide home visits as needed. Services provides are: Medication Set Up; Blood Pressure; Rapid Inspection and Foot Care. In 2011, 958 seniors were served.

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

(Expenses \$ 109,296. including grants of \$ ) (Revenue \$ 153,622.)

4e Total program service expenses 1,332,863.

Form 990 (2011)

GREATER GRAND FORKS SENIOR CITIZENS

Part IV Checklist of Required Schedules

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

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Form 990 (2011)

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

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	38	X

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

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Form 990 (2011)

45-0311269 Page 5

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		<b>X</b>
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
<b>2b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note.</i> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see Instructions)	<b>X</b>	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	<b>X</b>	
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	<b>X</b>	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		<b>X</b>
<b>4b</b>	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		<b>X</b>
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		<b>X</b>
<b>5c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		<b>X</b>
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>7a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		<b>X</b>
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		<b>X</b>
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		<b>X</b>
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		<b>X</b>
<b>7g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 9899 as required?		
<b>7h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?		
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>13a</b>	Is the organization licensed to issue qualified health plans in more than one state? <i>Note.</i> See the Instructions for additional information the organization must report on Schedule O.		
<b>13b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans		
<b>13c</b>	Enter the amount of reserves on hand		
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		<b>X</b>
<b>14b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Form 990 (2011)

45-0311269 Page 6

**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 in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	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 in Schedule O.	14													
b Enter the number of voting members included in line 1a, above, who are independent		14												
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2											X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?				3										X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?					4									X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?						5								X
6 Did the organization have members or stockholders?							6							X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?								7a		X				
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?									7b					X
8 a The governing body?										8a	X			
b Each committee with authority to act on behalf of the governing body?											8b	X		
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O														X

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

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

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed **None**
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 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
- 19 Describe in 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, physical address, and telephone number of the person who possesses the books and records of the organization:  
**COLETTE ISEMINGER - 701-772-7245**  
**620 4TH AVE S, GRAND FORKS, ND 58201**

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Form 990 (2011)

45-0311269 Page 7

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

Check if Schedule O contains a response to any question in this Part VII

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: Individual trustees or directors; Institutional trustees; officers; key employees; highest compensated employees; and former such persons.

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 (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JACK WIDDEL DIRECTOR	1.00	X					0.	0.	0.	
(2) RAY SIVER PRESIDENT	1.00	X		X			0.	0.	0.	
(3) JUDY SMART SECRETARY	1.00	X		X			0.	0.	0.	
(4) DAVID FLITTER DIRECTOR	0.50	X					0.	0.	0.	
(5) VERN GILBERTSON DIRECTOR	0.50	X					0.	0.	0.	
(6) VICKY HILLEBRAND TREASURER	0.50	X		X			0.	0.	0.	
(7) ALICE HOPPERT VICE PRESIDENT	0.50	X		X			0.	0.	0.	
(8) PAM KVIDT DIRECTOR	0.50	X					0.	0.	0.	
(9) ALICE RUDE DIRECTOR	0.50	X					0.	0.	0.	
(10) HEATHER WERNER DIRECTOR	0.50	X					0.	0.	0.	
(11) TED CHRIST DIRECTOR	0.50	X					0.	0.	0.	
(12) MICHAEL LOEBENITZ DIRECTOR	0.50	X					0.	0.	0.	
(13) BRENDA JOBE DIRECTOR	0.50	X					0.	0.	0.	
(14) RALPH APPELGREEN DIRECTOR	0.50	X					0.	0.	0.	
(15) COLETTE ISEMINGER EXECUTIVE DIRECTOR	40.00			X			83,880.	0.	5,059.	





**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Form 990 (2011)

45-0311269 Page 9

**Part VIII: Statement of Revenue**

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	28,472.			
	b	Membership dues	13,306.			
	c	Fundraising events	34,837.			
	d	Related organizations				
	e	Government grants (contributions)	328,913.			
	f	All other contributions, gifts, grants, and similar amounts not included above	44,689.			
	g	Noncash contributions included in lines 1a-1f: \$				
	h	<b>Total. Add lines 1a-1f</b>		450,217.		
Program Service Revenue	2 a	<b>MEALS, HEALTH, AND OUT</b>	Business Code 624100	997,588.	997,588.	
	b	<b>RECREATION AND EDUCATI</b>	624100	7,654.	7,654.	
	c					
	d					
	e					
	f	All other program service revenue				
	g	<b>Total. Add lines 2a-2f</b>		1,005,242.		
3	Investment income (including dividends, interest, and other similar amounts)		996.		996.	
4	Income from investment of tax-exempt bond proceeds					
5	Royalties					
6 a	Gross rents	(i) Real	4,593.			
		(ii) Personal				
b	Less: rental expenses					
c	Rental income or (loss)	4,593.				
d	Net rental income or (loss)		4,593.		4,593.	
7 a	Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		b	Less: cost or other basis and sales expenses			
		c	Gain or (loss)			
d	Net gain or (loss)					
8 a	Gross income from fundraising events (not including \$ 34,837. of contributions reported on line 1c). See Part IV, line 18	a	0.			
		b	Less: direct expenses	0.		
		c	Net income or (loss) from fundraising events		0.	
9 a	Gross income from gaming activities. See Part IV, line 19	a	58,965.			
		b	Less: direct expenses	46,309.		
		c	Net income or (loss) from gaming activities		12,656.	
10 a	Gross sales of inventory, less returns and allowances	a				
		b	Less: cost of goods sold			
		c	Net income or (loss) from sales of inventory			12,656.
Miscellaneous Revenue			Business Code			
11 a	<b>MISCELLANEOUS</b>	900099	3,415.	3,415.		
b	<b>ADVERTISING</b>	624100	2,700.		2,700.	
c						
d	All other revenue					
e	<b>Total. Add lines 11a-11d</b>		6,115.			
12	<b>Total revenue. See instructions.</b>		1,479,819.	1,008,657.	2,700.	18,245.

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Form 990 (2011)

45-0311269 Page 10

**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) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question 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 governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	86,782.	43,391.	43,391.	
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	448,726.	409,521.	39,205.	
8 Pension plan accruals and contributions (include section 401(k) and section 408(b) employer contributions)	26,404.	23,271.	3,133.	
9 Other employee benefits	45,143.	42,929.	2,214.	
10 Payroll taxes	39,982.	35,391.	4,591.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	20,226.		20,226.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other				
12 Advertising and promotion	5,497.	4,972.	525.	
13 Office expenses	64,354.	54,925.	9,429.	
14 Information technology				
15 Royalties				
16 Occupancy	105,213.	99,828.	5,385.	
17 Travel	82,933.	81,408.	1,525.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,243.	819.	424.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,167.	12,167.		
23 Insurance	15,229.	4,722.	10,507.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
RAW FOOD AND MEALS CONT	260,647.	260,647.		
PASS THROUGH COSTS	247,122.	247,122.		
CONTRIBUTIONS	10,689.	7,650.	3,039.	
MISCELLANEOUS	2,867.	1,512.	1,355.	
All other expenses	2,588.	2,588.		
25 Total functional expenses. Add lines 1 through 24e	1,477,812.	1,332,863.	144,949.	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  If following SOP 98-2 (ASC 856-220)

GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION

Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	78,470.	1	127,845.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	0.
	4 Accounts receivable, net	28,380.	4	
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see Instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	3,623.
	9 Prepaid expenses and deferred charges	2,741.	9	4,362.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	489,143.		
	10b Less: accumulated depreciation	349,790.		
	11 Investments - publicly traded securities	146,562.	10c	139,353.
	12 Investments - other securities. See Part IV, line 11		11	
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 34)	261,542.	15	275,183.	
Liabilities	17 Accounts payable and accrued expenses	73,814.	16	84,119.
	18 Grants payable		17	
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities	8,272.	19	9,601.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	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		24	
	26 Total liabilities. Add lines 17 through 25	82,086.	25	93,720.
Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.	27 Unrestricted net assets	179,456.	26	181,463.
	28 Temporarily restricted net assets		27	
	29 Permanently restricted net assets		28	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.		29	
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	179,456.	33	181,463.
	34 Total liabilities and net assets/fund balances	261,542.	34	275,183.

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Form 990 (2011)

45-0311269 Page 12

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,479,819.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,477,812.
3	Revenue less expenses. Subtract line 2 from line 1	3	2,007.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	179,456.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	0.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	181,463.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	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?	X	
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.		
d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued 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		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		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 in Schedule O and describe any steps taken to undergo such audits.		

Form 990 (2011)

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

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

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

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

**2011**

Open to Public Inspection

Name of the organization **GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Employer identification number  
**45-0311269**

**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 11, 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.)
- 3  A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
- 4  A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv). (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi). (Complete Part II.)
- 8  A community trust described in section 170(b)(1)(A)(vii). (Complete Part II.)
- 9  An 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.)
- 10  An organization organized and operated exclusively to test for public safety. See section 509(a)(4).
- 11  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 that describes the type of supporting organization and complete lines 11e through 11h.  
 a  Type I      b  Type II      c  Type III - Functionally integrated      d  Type III - Other
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
- f  If the organization received a written determination from the IRS that it is a Type I, Type II, or Type III supporting organization, check this box \_\_\_\_\_
- g Since August 17, 2008, has the organization accepted any gift or contribution from any of the following persons?
- (i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? \_\_\_\_\_
- (ii) A family member of a person described in (i) above? \_\_\_\_\_
- (iii) A 35% controlled entity of a person described in (i) or (ii) above? \_\_\_\_\_
- h Provide the following information about the supported organization(s).

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in col. (i) listed in your governing document?		(v) Did you notify the organization in col. (i) of your support?		(vi) Is the organization in col. (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

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

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Schedule A (Form 990 or 990-EZ) 2011

45-0311269 Page 2

**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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	909,751.	651,551.	769,871.	124,757.	192,113.	2648043.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf	251,837.	272,076.	285,533.	304,943.	328,913.	1443302.
3 The value of services or facilities furnished by a governmental unit to the organization without charge	167,930.	167,930.	167,930.	167,930.	167,930.	839,650.
4 Total. Add lines 1 through 3	1329518.	1091557.	1223334.	597,630.	688,956.	4930995.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						4930995.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4	1329518.	1091557.	1223334.	597,630.	688,956.	4930995.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	4,624.	7,051.	7,205.	5,965.	5,589.	30,434.
9 Net income from unrelated business activities, whether or not the business is regularly carried on		2,500.	2,975.	2,825.	2,700.	11,000.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)						4972429.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here				12		3,038,033.

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

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	99.17 %
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	99.33 %
16a 33 1/3% support test - 2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	<input type="checkbox"/>
b 33 1/3% support test - 2010. 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 checked="" type="checkbox"/>
17a 10% -facts-and-circumstances test - 2011. 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 IV 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 - 2010. 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 IV 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"/>

Schedule A (Form 990 or 990-EZ) 2011

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

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6</b> Total. Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
<b>c</b> Add lines 7a and 7b						
<b>8</b> Public support (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
<b>9</b> Amounts from line 8						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13</b> Total support (Add lines 9, 10c, 11, and 12.)						

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

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

<b>15</b> Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
<b>16</b> Public support percentage from 2010 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
<b>18</b> Investment income percentage from 2010 Schedule A, Part III, line 17	18	%

**19a** 33 1/3% support tests - 2011. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

**b** 33 1/3% support tests - 2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

**Schedule B**

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury  
Internal Revenue Service**Schedule of Contributors**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

OMB No. 1545-0047

**2011**

Name of the organization

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Employer identification number

**45-0311269**

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 foundationCheck 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, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.**Special Rules** For a section 501(c)(3) organization 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) and received from any one contributor, during the year, a contribution 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 a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III. For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not total to 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. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year. ▶ \$ \_\_\_\_\_**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), 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 Part I, line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF. Schedule B (Form 990, 990-EZ, or 990-PF) (2011)



Name of organization  
**GREATER GRAND FORKS SENIOR CITIZENS  
 ASSOCIATION**

Employer identification number

45-0311269

**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	GRAND FORKS COUNTY OFFICE BUILDING 151 SOUTH 4TH STREET GRAND FORKS, ND 58206-5726	\$ 313,299.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	NELSON COUNTY MILL LEVY 620 4TH AVE S GRAND FORKS, ND 58201	\$ 15,614.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	GLADYS GLEASON 833 ORCHARD GRAND FORKS, ND 58201	\$ 10,020.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	NORBERT DALY ESTATE 401 DEMERS AVE SUITE 500 GRAND FORKS, ND 58206-5849	\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Name of organization

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Employer identification number

**45-0311269**

**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

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Employer identification number

**45-0311269**

**Part III** Exclusively religious, charitable, etc., individual contributions to section 501(c)(7), (8), or (10) organizations that total more than \$1,000 for the year. 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 information 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," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2011**

Open to Public Inspection

Name of the organization **GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Employer identification number  
**45-0311269**

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate 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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
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? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

1 Purpose(s) of conservation easements held by the organization (check all that apply):

Preservation of land for public use (e.g., recreation or education)  Preservation of an historically important land area

Protection of natural habitat  Preservation of a certified historic structure

Preservation of open space

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.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

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?  Yes  No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, 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)?  Yes  No

9 In Part XIV, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 XIV, the text of the footnote to its financial statements that describes these items.

1b If the organization elected, as permitted under SFAS 116 (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) Revenues included in Form 990, Part VIII, line 1 ▶ \$

(ii) Assets included in Form 990, Part X ▶ \$

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 SFAS 116 (ASC 958) relating to these items:

a Revenues included in Form 990, Part VIII, line 1 ▶ \$

b Assets included in Form 990, Part X ▶ \$

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

**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 are a 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 programs
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.
- 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" to 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 XIV 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?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

**Part V Endowment Funds.** Complete if the organization answered "Yes" to 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 Temporarily restricted endowment  %
- The percentages in 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" to 3a(ii), are the related organizations listed as required on Schedule R?  Yes  No

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

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of property	(a) Cost or other base (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		222,036.	105,379.	116,657.
c Leasehold Improvements				
d Equipment		267,107.	244,411.	22,696.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				139,353.

**GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION**

Schedule D (Form 990) 2011

45-0311269 Page 3

**Part VII Investments - Other Securities.** 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) .....		
(I) .....		
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶		

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
(10) .....		
<b>Total.</b> (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	

**2** FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

GREATER GRAND FORKS SENIOR CITIZENS

Schedule D (Form 990) 2011

ASSOCIATION

45-0311269 Page 4

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,479,819.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,477,812.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	2,007.
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV.)	8	
9	Total adjustments (net). Add lines 4 through 8	9	
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	2,007.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	1,694,065.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	167,938.
e	Add lines 2a through 2d	2e	167,938.
3	Subtract line 2e from line 1	3	1,526,127.
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 XIV.)	4b	-46,308.
c	Add lines 4a and 4b	4c	-46,308.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	1,479,819.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	1,692,059.
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 XIV.)	2d	214,247.
e	Add lines 2a through 2d	2e	214,247.
3	Subtract line 2e from line 1	3	1,477,812.
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 XIV.)	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	1,477,812.

**Part XIV Supplemental Information**

Complete this part to 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 VI, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**Part XII, Line 2d - Other Adjustments:**

IN KIND REVENUE

MISCELLANEOUS

**Part XII, Line 4b - Other Adjustments:**

BINGO AND RAFFLE EXPENSES

GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION

Part XIV Supplemental Information (continued)

Part XIII, Line 2d - Other Adjustments:

BINGO AND RAFFLE EXPENSES

IN KIND RENT

MISCELLANEOUS





**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Schedule G (Form 990 or 990-EZ) 2011

45-0311269 Page 2

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		BAZAARS AND PANCAKE BREAKFAST (event type)	SILVER CAMPAIGN (event type)	None (total number)	
Revenue	1	Gross receipts	2,342.	32,495.	34,837.
	2	Less: Charitable contributions	2,342.	32,495.	34,837.
	3	Gross income (line 1 minus line 2)			
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages			
	8	Entertainment			
	9	Other direct expenses			
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
	11	Net income summary. Combine line 3, column (d), and line 10			

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))	
		1	Gross revenue	54,435.		4,530.
Direct Expenses	2	Cash prizes	38,753.		38,753.	
	3	Noncash prizes				
	4	Rent/facility costs				
	5	Other direct expenses	7,556.			7,556.
	6	Volunteer labor	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	<input type="checkbox"/> Yes % <input type="checkbox"/> No	<input checked="" type="checkbox"/> Yes 100 % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				46,309.	
8	Net gaming income summary. Combine line 1, column d, and line 7				12,656.	

9 Enter the state(s) in which the organization operates gaming activities: ND  
 a Is the organization licensed to operate gaming activities in each of these states?  Yes  No  
 b If "No," explain:

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year?  Yes  No  
 b If "Yes," explain:

GREATER GRAND FORKS SENIOR CITIZENS

Schedule G (Form 990 or 990-EZ) 2011 ASSOCIATION

45-0311269 Page 3

- 11 Does the organization operate gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity operated in:
 

a The organization's facility	13a	100.00	%
b An outside facility	13b		%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ BETTY LOU VORLAND

Address ▶ 620 4TH AVE S - GRAND FORKS, ND 58201

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party ▶ \$ \_\_\_\_\_

c If "Yes," enter name and address of the third party:

Name ▶ \_\_\_\_\_

Address ▶ \_\_\_\_\_

16 Gaming manager information:

Name ▶ BETTY LOU VORLAND

Gaming manager compensation ▶ \$ 10,327.

Description of services provided ▶ BETTY HANDLES ALL OF THE BINGO PAPERWORK.

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ 12,610.

**Part IV** Supplemental information. Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

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

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 990-EZ.

OMB No. 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization **GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION** Employer identification number  
**45-0311269**

**Form 990, Part I, Line 1, Description of Organization Mission:**

**ACKNOWLEDGE AND ENHANCE THE VALUE OF HUMAN LIFE AND INDEPENDENCE OF THE  
OLDER ADULT.**

**Form 990, Part III, Line 4d, Other Program Services:**

**Other services provided to elderly persons including social activities,  
education, and transportation.**

**Expenses \$ 109,296. including grants of \$ 0. Revenue \$ 153,622.**

**Form 990, Part VI, Section A, line 7a: Members elect the board of  
directors at the annual meeting.**

**Form 990, Part VI, Section B, line 11: A copy of the 990 is distributed to  
the board at a board meeting and is subsequently reviewed.**

**Form 990, Part VI, Section B, Line 12c: Any situations involving conflicts  
of interest are discussed and resolved in the monthly board meetings or the  
finance committee meetings.**

**Form 990, Part VI, Section B, Line 15a: The performance of the Executive  
Director is reviewed and compensation is determined from an annual  
performance appraisal**

**Form 990, Part VI, Section C, Line 19: The governing documents, conflict  
of interest policy, and financial statements are made available to the public  
upon request.**

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0047

**2011**

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

For calendar year 2011 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Check box if address changed

Exempt under section  
 501(c)(3)  408(e)  220(e)  
 408A  530(a)  
 529(a)

Name of organization (  Check box if name changed and see instructions.)  
**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**  
Number, street, and room or suite no. If a P.O. box, see instructions.  
**620 4TH AVE S**  
City or town, state, and ZIP code  
**GRAND FORKS, ND 58201**

Employer identification number (Employees' trust, see instructions.)  
**45-0311269**  
 Unrelated business activity codes (See instructions.)  
**541800**

Book value of all assets at end of year  
**275,183.**

F Group exemption number (See instructions.)  
G Check organization type  501(c) corporation  501(e) trust  401(a) trust  Other trust

Describe the organization's primary unrelated business activity. **See Statement 1**

During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group?  Yes  No

If "Yes," enter the name and identifying number of the parent corporation.

The books are in care of **COLETTE ISEMINGER** Telephone number **701-772-7245**

**Part I Unrelated Trade or Business Income**

	(A) Income	(B) Expenses	(C) Net
a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
Cost of goods sold (Schedule A, line 7)	2		
Gross profit. Subtract line 2 from line 1c	3		
a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
Income (loss) from partnerships and S corporations (attach statement)	5		
Rent income (Schedule C)	6		
Unrelated debt-financed income (Schedule E)	7		
Interest, annuities, royalties, and rents from controlled organizations (Sch. F)	8		
Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
Exploited exempt activity income (Schedule I)	10		
Advertising income (Schedule J)	11	2,700.	2,700.
Other income (See instructions; attach schedule.)	12		
<b>Total. Combine lines 3 through 12.</b>	13	<b>2,700.</b>	<b>2,700.</b>

**Part II Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)

(Except for contributions, deductions must be directly connected with the unrelated business income.)

Compensation of officers, directors, and trustees (Schedule K)	14	
Salaries and wages	15	102.
Repairs and maintenance	16	
Bad debts	17	
Interest (attach schedule)	18	
Taxes and licenses	19	
Charitable contributions (See instructions for limitation rules.)	20	
Depreciation (attach Form 4562)	21	
Less depreciation claimed on Schedule A and elsewhere on return	22a	
Depletion	22b	
Contributions to deferred compensation plans	23	
Employee benefit programs	24	
Excess exempt expenses (Schedule I)	25	
Excess readership costs (Schedule J)	26	
Other deductions (attach schedule)	27	
<b>Total deductions. Add lines 14 through 28</b>	28	<b>902.</b>
Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	29	<b>1,004.</b>
Net operating loss deduction (limited to the amount on line 30)	30	<b>1,696.</b>
Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	31	<b>1,696.</b>
Specific deduction (Generally \$1,000, but see instructions for exceptions.)	32	<b>1,000.</b>
<b>Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32.</b>	33	<b>696.</b>

GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION

Form 990-T (2011)

45-0311269

Page 2

**Part III Tax Computation**

<b>35 Organizations Taxable as Corporations.</b> See instructions for tax computation. Controlled group members (sections 1561 and 1563) check here <input type="checkbox"/> See instructions and: <b>a</b> Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order): (1) \$ _____ (2) \$ _____ (3) \$ _____ <b>b</b> Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ _____ (2) Additional 3% tax (not more than \$100,000) \$ _____ <b>c</b> Income tax on the amount on line 34	35c	104.
<b>36 Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 34 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	36	
<b>37 Proxy tax.</b> See instructions	37	
<b>38 Alternative minimum tax</b>	38	
<b>39 Total.</b> Add lines 37 and 38 to line 35c or 36, whichever applies	39	104.

**Part IV Tax and Payments**

<b>40a</b> Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	40a	
<b>b</b> Other credits (see instructions)	40b	
<b>c</b> General business credit. Attach Form 3800	40c	
<b>d</b> Credit for prior year minimum tax (attach Form 8801 or 8827)	40d	
<b>e</b> Total credits. Add lines 40a through 40d	40e	
<b>41</b> Subtract line 40e from line 39	41	104.
<b>42</b> Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	42	
<b>43</b> Total tax. Add lines 41 and 42	43	104.
<b>44a</b> Payments: A 2010 overpayment credited to 2011	44a	
<b>b</b> 2011 estimated tax payments	44b	
<b>c</b> Tax deposited with Form 8868	44c	
<b>d</b> Foreign organizations: Tax paid or withheld at source (see instructions)	44d	
<b>e</b> Backup withholding (see instructions)	44e	
<b>f</b> Credit for small employer health insurance premiums (Attach Form 8941)	44f	3,177.
<b>g</b> Other credits and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other _____ Total	44g	
<b>45</b> Total payments. Add lines 44a through 44g	45	3,177.
<b>46</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	46	
<b>47</b> Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed	47	
<b>48</b> Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid	48	3,073.
<b>49</b> Enter the amount of line 48 you want credited to 2012 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	49	3,073.

**Part V Statements Regarding Certain Activities and Other Information** (see instructions)

<b>1</b> At any time during the 2011 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here	Yes	No
<b>2</b> During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If YES, see instructions for other forms the organization may have to file.		X
<b>3</b> Enter the amount of tax-exempt interest received or accrued during the tax year		X

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation  N/A

<b>1</b> Inventory at beginning of year	1		<b>6</b> Inventory at end of year	6	
<b>2</b> Purchases	2		<b>7</b> Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7	
<b>3</b> Cost of labor	3		<b>8</b> Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?	Yes	No
<b>4a</b> Additional section 263A costs	4a				X
<b>b</b> Other costs (attach schedule)	4b				
<b>5</b> Total. Add lines 1 through 4b	5				

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

EXECUTIVE DIRECTOR

Title

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

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check  if self-employed

PTIN

Mark D. Holm

Mark D. Holm

07/12/12

P00143077

Firm's name **Drees, Risky & Vallager, LTD.**

Firm's EIN **45-0338391**

Firm's address **1405 Library Circle  
Grand Forks, ND 58201**

Phone no. **(701) 746-4466**

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)** (see instructions)

Description of property

2. Rent received or accrued		3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	
1)		
2)		
3)		
4)		
Total	0.	Total 0.
Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A)		(b) Total deductions. Enter here and on page 1, Part I, line 6, column (B)
0.		0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
1)				
2)				
3)				
4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 3 x total of columns 2(a) and 3(b))
1)		%		
2)		%		
3)		%		
4)		%		
Total			Enter here and on page 1, Part I, line 7, column (A)	Enter here and on page 1, Part I, line 7, column (B)
0.			0.	0.
Total dividends received deductions included in column 8				0.

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
1)					
2)					
3)					
4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
1)				
2)				
3)				
4)				
Total			Add columns 8 and 10. Enter here and on page 1, Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B)
0.			0.	0.

GREATER GRAND FORKS SENIOR CITIZENS

Form 990-T (2011) ASSOCIATION

45-0311269

Page 4

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**  
(see Instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-aside (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
<b>Totals</b>	0.			0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income**  
(see Instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 5 minus column 6, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b>	0.	0.				0.

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1) MONTHLY						
(2) NEWSLETTER	2,700.	0.		0.	0.	
(3)						
(4)						
<b>Totals (carry to Part II, line (5))</b>	2,700.	0.	2,700.			0.

**Part II Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part I, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
(5) <b>Totals from Part I</b>	2,700.	0.				0.
<b>Totals, Part II (lines 1-5)</b>	2,700.	0.				0.

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)			
(2)		%	
(3)		%	
(4)		%	
<b>Total. Enter here and on page 1, Part II, line 14</b>			0.



Form 990-T Description of Organization's Primary Unrelated Business Activity Statement 1

VERTISING IN THE MONTHLY NEWSLETTER THAT IS DISTRIBUTED TO MEMBERS

Form 990-T, Page 1

Form 990-T Other Deductions Statement 2

Description	Amount
OFFICE	767.
COPIES	8.
NEWSLETTER EXPENSE	127.
Total to Form 990-T, Page 1, line 28	902.

## Application for Extension of Time To File an Exempt Organization Return

OMB No. 1545-1709

▶ **File a separate application for each return.**

If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box. ▶

If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

**Do not complete Part I unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868.

**Electronic filing (e-file).** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed).**

Corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only

*If other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.*

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION</b>	Employer identification number (EIN) or <input checked="" type="checkbox"/> <b>45-0311269</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>C/O DREES, RISKEY &amp; VALLAGER - 1405 LIBRARY CIRCL</b>	Social security number (SSN) <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>GRAND FORKS, ND 58201</b>	

Enter the Return code for the return that this application is for (file a separate application for each return) **0 1**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**COLETTE ISEMINGER**

The books are in the care of ▶ **620 4TH AVE S - GRAND FORKS, ND 58201**

Telephone No. ▶ **701-772-7245**

FAX No. ▶ \_\_\_\_\_

If the organization does not have an office or place of business in the United States, check this box

If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ . If this is for the whole group, check this

box  . If it is for part of the group, check this box  and attach a list with the names and EINs of all members the extension is for.

I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until **August 15, 2012** , to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

▶  calendar year **2011** or

▶  tax year beginning \_\_\_\_\_ , and ending \_\_\_\_\_

If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return

Change in accounting period

a. If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b. If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c. Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2012)

Form 8879-EO

IRS e-file Signature Authorization for an Exempt Organization

OMB No. 1548-1878

For calendar year 2011, or fiscal year beginning \_\_\_\_\_, 2011, and ending \_\_\_\_\_, 20\_\_

Do not send to the IRS. Keep for your records. See instructions.

2011

Department of the Treasury Internal Revenue Service

Name of exempt organization

GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION

Employer identification number

45-0311269

Name and title of officer

COLETTE ISEMINGER EXECUTIVE DIRECTOR

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line 1a, 2a, 3a, 4a, or 6a, below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, or 5b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than 1 line in Part I.

Table with 2 columns: Form type (e.g., Form 990, Form 990-EZ, Form 1120-POL) and Amount (Total revenue, Total tax, Tax based on investment income, Balance Due). Includes handwritten values like 1479819.

Part II Declaration and Signature Authorization of Officer

I, the undersigned, declare that I am an officer of the above organization and that I have examined a copy of the organization's 2011 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my immediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-800-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

ERO's PIN: check one box only

I authorize Drees, Risky & Vallager, LTD. to enter my PIN 91269

ERO firm name

to enter my PIN

91269

Enter five numbers, but do not enter all zeros

As my signature on the organization's tax year 2011 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2011 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature: [Handwritten Signature] Date: 7/12/12

Part III Certification and Authentication

FEIN/PIN. Enter your six-digit electronic filing identification (FEIN) followed by your five-digit self-selected PIN.

45009233839

do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2011 electronically filed return for the organization indicated above. I further certify that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS Providers for Business Returns.

Signature: Mark D. Holm

Date: 07/12/12

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

Paperwork Reduction Act Notice, see instructions.

**Credit for Small Employer Health Insurance Premiums**

OMB No. 1545-2198

**2011**

Attachment Sequence No. **63**

▶ Information about Form 8941 and its instructions is available at [www.irs.gov/forms8941](http://www.irs.gov/forms8941).

▶ Attach to your tax return.

Department of the Treasury  
Internal Revenue Service

Name(s) shown on return		Identifying number
GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION		45-0311269
1	Enter the number of individuals you employed during the tax year who are considered employees for purposes of this credit (see instructions)	33
2	Enter the number of full-time equivalent employees you had for the tax year (see instructions). If you entered 25 or more, skip lines 3 through 11 and enter -0- on line 12	13
3	Average annual wages you paid for the tax year (see instructions). If you entered \$50,000 or more, skip lines 4 through 11 and enter -0- on line 12	37,000.
4	Premiums you paid during the tax year for employees included on line 1 for health insurance coverage under a qualifying arrangement (see instructions)	39,709.
5	Premiums you would have entered on line 4 if the total premium for each employee equaled the average premium for the small group market in which you offered health insurance coverage (see instructions)	45,450.
6	Enter the smaller of line 4 or line 5	39,709.
7	Multiply line 6 by the applicable percentage: • Tax-exempt small employers, multiply line 6 by 25% (.25) • All other small employers, multiply line 6 by 35% (.35)	9,927.
8	If line 2 is 10 or less, enter the amount from line 7. Otherwise, see instructions	7,942.
9	If line 3 is \$25,000 or less, enter the amount from line 8. Otherwise, see instructions	3,177.
10	Enter the total amount of any state premium subsidies paid and any state tax credits available to you for premiums included on line 4 (see instructions)	
11	Subtract line 10 from line 4. If zero or less, enter -0-	39,709.
12	Enter the smaller of line 9 or line 11	3,177.
13	If line 12 is zero, skip lines 13 and 14 and go to line 15. Otherwise, enter the number of employees included on line 1 for whom you paid premiums during the tax year for health insurance coverage under a qualifying arrangement (see instructions)	10
14	Enter the number of full-time equivalent employees you would have entered on line 2 if you only included employees included on line 13	8
15	Credit for small employer health insurance premiums from partnerships, S corporations, cooperatives, estates, and trusts (see instructions)	
16	Add lines 12 and 15. Cooperatives, estates, and trusts, go to line 17. Tax-exempt small employers, skip lines 17 and 18 and go to line 19. Partnerships and S corporations, stop here and report this amount on Schedule K. All others, stop here and report this amount on Form 3800, line 4h	3,177.
17	Amount allocated to patrons of the cooperative or beneficiaries of the estate or trust (see instructions)	
18	Cooperatives, estates, and trusts, subtract line 17 from line 16. Stop here and report this amount on Form 3800, line 4h	
19	Enter the amount you paid in 2011 for taxes considered payroll taxes for purposes of this credit (see instructions)	58,940.
20	Tax-exempt small employers, enter the smaller of line 16 or line 19 here and on Form 990-T, line 44f	3,177.

For Paperwork Reduction Act Notice, see separate instructions.

Form 8941 (2011)



# 40 Corporation income tax return

2011

Mark One:  Calendar Year January 1, 2011, through December 31, 2011

Fiscal Year beginning \_\_\_\_\_, 2011 and ending \_\_\_\_\_

Is a Federal extension attached? <input checked="" type="radio"/> Yes <input type="radio"/> No Date of Incorporation: 1/1/1970 Final return: <input checked="" type="radio"/> Yes <input type="radio"/> No	Name: <b>GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION</b> Mailing address: <b>620 4TH AVE S</b> City, State, Zip Code: <b>GRAND FORKS, ND 58201</b>	Federal employer identification no.: <b>45-0311269</b> Is this a farming or ranching corporation? <input checked="" type="radio"/> Yes <input type="radio"/> No Business code (see instructions): <b>541800</b>
Phone number: <b>(701) 772-7245</b>		

### Computation of tax liability

Round off to dollars

1 Income from (Mark the ONE circle that identifies the filing method - see instructions): a. <input checked="" type="radio"/> Single Corp. Entity    b. <input type="radio"/> Combined Report Method    b1. <input type="radio"/> Combined Report Method Consol. Return    c. <input type="radio"/> Water's Edge Method    c1. <input type="radio"/> Water's Edge Method Consol. Return    d. <input type="radio"/> Other	
2 Total additions (Enter amount from Schedule SA, line 9)	(LA) 1 696
3 Total subtractions (Enter amount from Schedule SA, line 17)	(LB) 2 0
4 North Dakota apportionable income (Subtract line 3 from the sum of lines 1 and 2)	(LC) 3 0
5 Apportionment Factor (Factor from Schedule PACT or CR)	4 696
6 Income apportioned to North Dakota (Line 4 multiplied by line 5)	(LE) 5 1.000000
7 Income allocated to North Dakota less related expenses	6 696
8 North Dakota income (Add lines 6 and 7)	(LF) 7 0
9 Exemption for new and expanding business (Attach worksheet - for consolidated return, amount from Sch. CR)	8 696
10 Renaissance zone income exemption (Amount from Sch. RZ - for consolidated return, amount from Sch. CR)	(CL) 9 0
11 North Dakota income after income exemptions (Subtract lines 9 and 10 from line 8)	(RE) 10 0
12 North Dakota loss carryforward (Attach worksheet - for consolidated return, amount from Sch. CR)	11 696
13 Subtotal (Subtract line 12 from line 11)	(LH) 12 0
14 Gross proceeds allocated to North Dakota from sale of North Dakota tax credits (See instructions)	13 696
15 North Dakota taxable income (See instructions)	(EF) 14 0
16 Income tax due (See rates below)	(LI) 15 696
17 Surtax on water's edge method election (3.5% of line 15 - Water's edge filers only)	(EE) 16 12
18 Total income tax due (Add lines 16 and 17)	(ST) 17 0
19 Tax credits (Enter amount from Schedule TC, line 25)	(LJ) 18 12
20 Net income tax liab. (Subtract line 19 from line 18) (Corp. filing a consol. rtn., enter amt. from Sch. CR, Part I, ln. 20a)	(AZ) 19 0
21 2011 Estimated income tax payments and payment with extension	20 12
22 If line 20 is greater than line 21, enter difference as BALANCE DUE (Enter \$0 if less than \$5)	(LN) 21 0
a. Interest and penalty for balance due on line 22	(LR) 22 12
b. Interest and underpayment of estimated tax (Attach Form 40-UT)	(LQ) 22a 0
c. Total payment due (Add lines 22, 22a, and 22b - Pay to ND State Tax Commissioner)	(UT) 22b 0
23 If line 21 is greater than line 20, enter difference less line 22b, as OVERPAYMENT (Enter \$0 if less than \$5)	22c 12
a. Amount of line 23 to be credited to 2012 estimated tax (Minimum \$5)	(LV) 23
b. Amount of line 23 to be REFUNDED (Subtract line 23a from line 23) (No refund under \$5)	(AI) 23a
	23b

I declare under the penalties of North Dakota Century Code § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement to a governmental matter, that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

Date: \_\_\_\_\_ Signature of Officer: \_\_\_\_\_ Title: \_\_\_\_\_  
 Date: \_\_\_\_\_ Signature of Preparer: \_\_\_\_\_ Address: **1405 LIBRARY** ▶ PFDN: \_\_\_\_\_

I authorize the North Dakota Office of State Tax Commissioner to discuss this tax return with the preparer.

Mail to: Office of State Tax Commissioner, 600 E. Boulevard Ave., Dept. 127, Bismarck, North Dakota 58505-0599

0 to \$ 25,000	1.68% of North Dakota Taxable Income
\$25,000 to \$ 50,000	\$ 420.00 + 4.23% of amount over \$ 25,000
Over 50,000	\$ 1,477.50 + 5.15% of amount over \$ 50,000

PLEASE DO NOT WRITE IN THIS SPACE



Name as shown on return

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Federal employer I.D.

45-0311269

**Schedule SA: Statutory adjustments**

*This schedule is to be used by all corporations regardless of filing method.*

**Additions**

- 1 Federal net operating loss deduction (Federal Form 1120, line 29a) ----- (CA) 1 \_\_\_\_\_
- 2 Special deductions (Federal Form 1120, line 29b) ----- (CB) 2 \_\_\_\_\_
- 3 All income taxes, franchise or privilege taxes measured by income, which were deducted to determine federal taxable income ----- (CC) 3 \_\_\_\_\_
- 4 Interest on state and local obligations (Excluding North Dakota obligations) ----- (CF) 4 \_\_\_\_\_
- 5 Contribution to endowment fund credit adjustment ----- (CD) 5 \_\_\_\_\_
- 6 Contribution to housing incentive fund credit adjustment ----- (CE) 6 \_\_\_\_\_
- 7 Domestic production activity deduction ----- (CQ) 7 \_\_\_\_\_
- 8 Other additions (Attach worksheet) ----- (CG) 8 \_\_\_\_\_
- 9 Total additions (Add lines 1 through 8. Enter amount here and on Form 40, page 1, line 2) ----- 9 \_\_\_\_\_

**Subtractions**

- 10 Tax refunds received in 2011 (Attach worksheet) ----- (CH) 10 \_\_\_\_\_
- 11 Interest on United States obligations (Attach statement regarding obligations) ----- (CI) 11 \_\_\_\_\_
- 12 Allocable income (Attach worksheet) ----- (LS) 12 \_\_\_\_\_
- 13 Related expenses (Attach worksheet) ----- (LT) 13 \_\_\_\_\_
- 14 Balance (Subtract line 13 from line 12) ----- (LD) 14 \_\_\_\_\_
- 15 IC-DISC distribution to a non-corporate owner (see instructions) ----- (CM) 15 \_\_\_\_\_
- 16 Others subtractions (Attach worksheet) ----- (CO) 16 \_\_\_\_\_
- 17 Total subtractions (Add lines 10, 11, 14, 15 and 16. Enter amount here and on Form 40, page 1, line 3) ----- 17 \_\_\_\_\_

**The following questions must be answered**

- |   | Yes                           | No                       |
|---|-------------------------------|--------------------------|
| 1 Has the IRS issued a Final Determination which affects any previously filed North Dakota return? -----  | ▶ 1 <input type="checkbox"/>  | <input type="checkbox"/> |
| 2 If the answer to the above question is yes, have all such adjustments been reported to North Dakota? -----  | ▶ 2 <input type="checkbox"/>  | <input type="checkbox"/> |
| 3 Is this return for a tax-exempt organization required to report unrelated business taxable income? -----  | ▶ 3 <input type="checkbox"/>  | <input type="checkbox"/> |
| 4 Has this corporation filed as a cooperative, a Foreign Sales Corporation, or a Domestic International Sales Corporation for federal purposes? -----   | ▶ 4 <input type="checkbox"/>  | <input type="checkbox"/> |
| 5 Does this corporation use the combined report method in any other states? If yes, attach a statement showing all states where the combined report method is used. -----   | ▶ 5 <input type="checkbox"/>  | <input type="checkbox"/> |
| 6 Does this corporation file its federal income tax return as a member of a consolidated group? If yes, please enter the Federal Employer I.D. No. under which the consolidated return is filed. ----- (AM) _____                 | ▶ 6 <input type="checkbox"/>  | <input type="checkbox"/> |
| 7 Does the numerator of the apportionment factor on page 1, line 5 include the property, payroll and/or sales of more than one corporation required to file in this state? If yes: -----  | ▶ 7 <input type="checkbox"/>  | <input type="checkbox"/> |
| • Filing method circle on page 1, line 1 must have been marked b1 or c1.  |                               |                          |
| • How many corporations are included in the numerator? ▶ _____  |                               |                          |
| • Complete North Dakota Schedule CR, Parts I, II and III reporting the activities of each company apportioning income to North Dakota. -----  |                               |                          |
| 8 Is this a limited liability company? -----  | ▶ 8 <input type="checkbox"/>  | <input type="checkbox"/> |
| 9 Are any single member LLC's included in corporations reporting on this return? (If yes, attach worksheet with names and Federal Employer I.D. Numbers of all single member LLC's) -----   | ▶ 9 <input type="checkbox"/>  | <input type="checkbox"/> |
| 10 Is this corporation or any of its affiliates included in this return considered to be a captive real estate investment trust (REIT)? (If yes, attach worksheet with names and Federal I.D. numbers of all captive REITs) ----- | ▶ 10 <input type="checkbox"/> | <input type="checkbox"/> |
| 11 Has this corporation changed names, been involved in a merger, reorganization or takeover during this tax year? If so, provide former name and details of change. -----  |                               | (former name)            |



Name as shown on return

GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION

Federal employer I.D.

45-0311269

**Schedule FACT: Apportionment factor for corporations not filing a consolidated state return**

*This schedule is to be used for corporations not filing a consolidated tax return, i.e., only corporations using filing method a, b, c, or d on page 1, line 1 are to use this schedule.*

*Corporations filing a consolidated North Dakota tax return, i.e., those corporations using filing method b1 or c1 on page 1, line 1, use Schedule CR, Part II -- do not use this schedule.*

Property Factor: Average value at original cost of real and tangible personal property used in the business. (Exclude value of construction in progress)

	1. Total	2. North Dakota	3. Factor
1 Inventories	1		(Use 6-digit decimal only)
2 Buildings and other fixed depreciable assets	2		
3 Depletable assets	3		(North Dakota divided by Total = Factor)
4 Land	4		
5 Other assets (Attach detail)	5		
6 Rented property (Annual rental x 8)	6	(BL)	
7 Total Property (Add lines 1 through 6)	(BH) 7	(BA)	

Payroll Factor:

8 Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120. (If the amount reported in Column (2) does not agree with the total compensation reported for North Dakota unemployment insurance purposes, attach an explanation)	(BJ) 8	(BC)	
---	--------	------	--

Sales Factor:

9 Gross receipts or sales, less returns and allowances (Federal Form 1120, line 1e)	9		
10 Sales delivered or shipped to North Dakota destinations		(BM) 10	
11 Sales shipped from North Dakota to:			
(a) The United States Government		11a	
(b) Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income or, if subject, did not actually pay such tax		11b	
12 Total sales (Add lines 9 through 11)	(BK) 12	(BE)	
13 Sum of factors (Add lines 7, 8 and 12)			13
14 Divide line 13 by the number of factors having an amount greater than zero in column 1, on lines 7, 8 and 12 (Enter factor here and on Form 40, page 1, line 5)			14



Name as shown on return

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Federal employer I.D.

45-0311269

**Schedule TC: Tax credits**

*This schedule is to be used by all corporations regardless of filing method.*

*Corporations filing a consolidated North Dakota tax return, i.e., those corporations using filing method b1 or c1 on page 1, line 1, report each corporation's separate credits on Schedule CR, Part I, line 19 under each corporation's separate column, and on Schedule CR, Part III - Tax Credits. Report the total credit(s) here.*

1 Contributions to nonprofit private colleges credit	(LK) 1
2 Contributions to nonprofit private high schools credit	(LL) 2
3 Geothermal, solar, wind, biomass energy device credits (attach worksheet)	(LM) 3
4 Employment of the developmentally disabled or chronically mentally ill credit	(LX) 4
5 Research and experimental expenditure credits generated by taxpayer (attach worksheet)	(LY) 5
6 Research and experimental expenditure credits purchased by taxpayer (attach worksheet)	(TO) 6
7 Wage and Salary credits for a new industry (attach worksheet)	(AK) 7
8 Payment to a certified nonprofit development corporation credit	(AG) 8
9 Renaissance Zone credits (Enter amount from Schedule RZ)	(RC) 9
10 Biodiesel or green diesel fuel production credit (attach worksheet)	(LO) 10
11 Soybean and canola crushing equipment costs credit (attach worksheet)	(TB) 11
12 Seed capital business investment credit (attach worksheet)	(TS) 12
13 Biodiesel or green diesel fuel blending credit (attach worksheet)	(TD) 13
14 Biodiesel or green diesel fuel sales equipment costs credit (attach worksheet)	(TF) 14
15 Agricultural commodity processing facility investment credit (attach worksheet)	(TE) 15
16 Endowment fund contribution credit (attach worksheet)	(TG) 16
17 Microbusiness investment and employment credit (attach worksheet)	
a. total amount of new investment (TL)	b. total amount of new employment (TM)
	(TH) 17
18 Internship employment credit (attach worksheet)	(TI) 18
19 Angel fund investment credit (attach worksheet)	(TJ) 19
20 Angel fund investment credit purchased by taxpayer (attach worksheet)	(TR) 20
21 Workforce recruitment credit (attach worksheet)	(TW) 21
a. Number of qualified employees hired (TT)	
22 Wages paid to a mobilized military employee credit (attach Schedule MB)	(TQ) 22
23 Housing incentive fund credit (attach worksheet)	(TU) 23
24 Unused property tax credits carried forward from 2007 and 2008	(TP) 24
25 Total tax credits (Add lines 1 through 24. Enter amount here and on Form 40, page 1, line 19)	25

**Schedule WW: Combined report method income schedule**

*This schedule is to be used by all corporations using filing methods b or b1 on Page 1, Line 1.*

1 Federal taxable income (consolidated Federal Form 1120, line 30)	(LP) 1
2 Taxable income or loss included on line 1 from nonunitary corporations (Attach worksheet)	(WN) 2
3 Balance (Subtract line 2 from line 1)	3
4 Taxable income or loss not included on line 1 from unitary corporations required to file a federal income tax return (Attach worksheet)	(WU) 4
5 Book income before income taxes of unitary foreign corporations (Attach worksheet)	5
6 Optional: Book to tax reconciliation (Attach worksheet)	6
7 Subtotal (Add lines 5 and 6)	(WF) 7
8 Income or loss from Foreign Sales Corporations and Interest Charge DISCs (Attach worksheet)	8
9 Income or loss from Internal Revenue Code of 1986, as amended, Section 936 Possession Corporations	9
10 Intercompany eliminations for members of the unitary group (Attach worksheet)	10
11 Total income (Add lines 3, 4, 7, 8 and 9 then subtract line 10. Enter amount here and on Form 40, page 1, line 1, and mark circle b or b1 on Form 40, page 1, line 1)	(WW) 11





Name as shown on return

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Federal employer ID.

45-0311269

**Schedule WE: Water's edge method income schedule**

<b>1</b> Federal taxable income (Consolidated Federal Form 1120, line 30) -----	<b>(LZ) 1</b> _____	<b>Worksheets containing details of lines 2, 3, 4 and 8 are required</b>
<b>2</b> Income or loss not included in line 1 from affiliated corporations required to file a federal income tax return -----	<b>2</b> _____	
<b>3</b> Income or loss from Foreign Sales Corporations and Interest Charge DISCs (Attach worksheet) -----	<b>3</b> _____	
<b>4</b> Income or loss from Internal Revenue Code of 1986, as amended, Section 936 Possession Corporations (Attach worksheet) -----	<b>4</b> _____	
<b>5</b> Reversal of intercompany eliminations between water's edge corporations and non-water's edge corporations (Attach worksheet) -----	<b>5</b> _____	
<b>6</b> Intacompany eliminations for water's edge group corporations (Attach worksheet) -----	<b>6</b> _____	
<b>7</b> Total foreign dividends included in line 1 (Attach worksheet) -----	<b>7</b> _____	
<b>8</b> Taxable income or loss included on lines 1 or 2 from 80/20 corps. (Attach worksheet) -----	<b>8</b> _____	
<b>9</b> Balance (Add lines 1-5 then subtract lines 6, 7 and 8) -----	<b>9</b> _____	
<b>10</b> Foreign dividends to be included in water's edge income (Multiply line 7 by 30%) (See general definitions) -----	<b>10</b> _____	
<b>11</b> Total net book income of 80/20 corporations (Attach worksheet) -----	<b>11</b> _____	
<b>12</b> Net book income of 80/20 corporations to be included in water's edge income (Multiply line 11 by 30%) -----	<b>12</b> _____	
<b>13</b> Total water's edge income (Add lines 9, 10 and 12. Enter amount here and on Form 40, page 1, line 1, and mark circle c or c1 on Form 40, page 1, line 1) -----	<b>(WE) 13</b> _____	

**Water's edge method election instructions**

A corporation required to file its North Dakota return using the worldwide unitary combined report method must do so unless it elects to apportion its income using the water's edge method.

A corporation elects and maintains the water's edge method election by marking the circle entitled "Water's Edge Method" on page 1, line 1, and completing Schedule WE.

A corporation electing the water's edge method must comply with all of the following

- The election must be made on the return as originally and timely filed;
- The water's edge election is binding for five consecutive taxable years upon making the election. Each subsequent year the water's edge circle is marked does NOT constitute a new five year election; and

- For the taxable years beginning prior to January 1, 2011, a domestic disclosure spreadsheet was required. However, for years after December 31, 2010, the requirement to file a domestic disclosure spreadsheet was repealed.

A corporation electing the water's edge method must include only the apportionment factors and statutory adjustments of the water's edge group.

**Schedule WE general definitions**

"Water's edge group" includes affiliated corporations incorporated in the U.S., excluding 80/20 corporations, affiliated corporations incorporated in a possession of the U.S., IC DISCs, FSCs, export trade corporations and foreign affiliated corporations which meet a defined minimum of U.S. activity.

"Affiliated corporation" means a parent corporation and any corporation of which more than fifty percent of the voting stock is owned directly or indirectly by the parent corporation or another member of the water's edge group.

"Reversal of intercompany eliminations between water's edge corporations and 80/20 corporations" means the reversal of eliminations made between water's edge corporations and 80/20 corporations that are included in the federal consolidated return. Dividends, interest, royalties, capital gains and losses, intercompany profit on sales,

etc. between water's edge corporations and 80/20 corporations that have been eliminated in preparing the consolidated federal return must be reversed.

"Intercompany eliminations for water's edge group corporations" are eliminations of intercompany transactions between companies included in line 1 and companies included in line 2.

"80/20 corporation" is a corporation that is incorporated in the U.S., is eligible to be included in the federal consolidated return as defined in N.D.C.C. § 57-38.4-01(5) and has eighty percent or more of its average property and payroll assigned to locations in foreign countries.

"Foreign dividends" means any dividend received by a member of the water's edge group from any affiliated corporation incorporated outside the fifty states and District of Columbia, including amounts included in

income computed under sections 951 through 954 of the Internal Revenue Code (IRC) of 1986, as amended. IRC section 78 gross up is not a foreign dividend.

"Net book income of an 80/20 corporation" means net book income for financial statement purposes. However, a corporation's net book income cannot be offset by a net book loss from another 80/20 corporation.

"Rescission of a water's edge election". A corporation's water's edge election is rescinded if:

- It has had more than 50% of its voting stock acquired by a nonaffiliated corporation;
- It was formed as the result of a reorganization or spinoff and is no longer a member of the water's edge group; or
- It is completely liquidated. The water's edge election of any corporation receiving liquidated assets is not affected.



Name as shown on return

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Federal employer I.D.  
 45-0311269

**Schedule CR, Part I: Computation of tax due for corporations included in a North Dakota consolidated return**

List only corporations apportioning income to North Dakota (i.e., include companies having a factor greater than -0- in North Dakota)	Corporation	Name of corporation	Federal Employer I.D.
	A	B	C
	Y		
	Y		
	Y		

  

	Corporation A	Corporation B	Corporation C
(name)			
FEIN			
Business Code			

  

<b>4</b> North Dakota apportionable income (Enter amount in Columns A, B & C from Form 40, page 1, line 4) ----- (CX) <b>4</b>			
<b>5</b> Apportionment factor (Enter factor from part II, line 15) ----- (LE) <b>5</b>			
<b>6</b> Income apportioned to North Dakota (Line 4 multiplied by line 5) ----- <b>6</b>			
<b>7</b> Income allocated to North Dakota \$ _____ less related expenses \$ _____ (LP) <b>7</b>			
<b>8</b> North Dakota income (Add lines 6 and 7) ----- <b>8</b>			
<b>9</b> Exemption for new and expanding business (Attach worksheet) ----- (CL) <b>9</b>			
<b>10</b> Renaissance zone income exemption ----- (RE) <b>10</b>			
<b>11</b> ND income after income exemptions (Subtract lines 9 and 10 from line 8) ----- <b>11</b>			
<b>12</b> North Dakota loss carryforward (Attach worksheet) ----- (LH) <b>12</b>			
<b>13</b> Subtotal (Subtract line 12 from line 11) ----- <b>13</b>			
<b>14</b> Gross proceeds allocated to ND from sale of ND tax credits (See instr.) (EF) <b>14</b>			
<b>15</b> North Dakota taxable income (See instructions) ----- (LI) <b>15</b>			
<b>16</b> Income tax due (See tax rate table on Form 40, Page 1) ----- (EE) <b>16</b>			
<b>17</b> Surtax on water's edge method election (3.3% of line 15) ----- (ST) <b>17</b>			
<b>18</b> Total income tax due (Add lines 16 and 17) ----- (LJ) <b>18</b>			
<b>19</b> Tax credits (Enter each company's credits from Schedule CR, Part III, line 25) ----- (AZ) <b>19</b>			
<b>20</b> Net income tax liability (Subtract line 19 from line 18) ----- <b>20</b>			
<b>20a</b> Net income tax due (Add amounts on line 20, for all corporations. Enter total here and on Form 40, page 1, line 20 and complete lines 21 through 23, on Form 40) ----- (GA) <b>20a</b>			

**Instructions for consolidated return using the combined report method**

Corporations filing a consolidated North Dakota return (i.e. unitary groups including more than one company on this return) must complete the three parts of Schedule CR and attach the completed schedule to Form 40 when filed.

Space has been provided for three corporations (corporations A, B & C) having activity within North Dakota. If space is

needed for additional corporations having activity within North Dakota, additional copies of Schedule CR can be obtained by photocopying both parts of this original schedule or by printing additional copies from our web site at [www.nd.gov/tax](http://www.nd.gov/tax).

Complete Form 40, page 1, lines 1-4 before starting to complete Schedule CR, part I.

Schedule CR has been designed so the instructions for Form 40 in the booklet also apply to the line numbers on Schedule CR. For example, the instructions for Form 40, page 1, lines 6-20 also apply to Schedule CR, part I, lines 6-20.

After completing Schedule CR, part I, total lines 6, 7, 9, 10, 12, 14, and 16-19 and enter each total on the corresponding line on page 1.



Name as shown on return

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Federal employer ID.  
 45-0311269

**Schedule CR, Part II: Computation of factor for corporations filing a North Dakota consolidated return using the combined report method**

(Use 6-digit decimal only)

**Property Factor:**

Average value at original cost of real and tangible personal property used in the business. (Exclude value of construction in progress)

**Average Property:**

	Everywhere Average Property of All Corporations Being Combined	North Dakota Average Property		
		Corporation A	Corporation B	Corporation C
		(name)	(name)	(name)
		FEIN	FEIN	FEIN
<b>1</b> Inventories	<b>1</b>			
<b>2</b> Buildings and other depreciable assets	<b>2</b>			
<b>3</b> Depletable assets	<b>3</b>			
<b>4</b> Land	<b>4</b>			
<b>5</b> Other assets (Attach detail)	<b>5</b>			
<b>6</b> Rented property (Annual rental x 8)	<b>6</b>	(BL)		
<b>7</b> Total average property (Add lines 1 through 6) (BH)	<b>7</b>	(BA)		
<b>7a</b> Property factor (Divide ND total average property by total everywhere average property)	<b>7a</b>			
<b>7b</b> Total property factor (Add amounts on line 7a, columns A, B & C)				<b>7b</b>

**Payroll Factor:**

Wages, salaries, commissions and other compensation of employees which were included in the Federal Form 1120.

	Everywhere Payroll All Corporations Being Combined	North Dakota Payroll		
		Corporation A	Corporation B	Corporation C
<b>8</b> Payroll	(BJ) <b>8</b>	(BC)		
<b>8a</b> Payroll factor (Divide total ND payroll by total everywhere payroll)	<b>8a</b>			
<b>8b</b> Total payroll factor (Add amounts on line 8a, columns A, B & C)				<b>8b</b>

**Sales Factor:**

Gross receipts or sales, less returns and allowances from Federal Form 1120, line 1 (e).

	Everywhere Sales All Corporations Being Combined	North Dakota Sales		
		Corporation A	Corporation B	Corporation C
<b>9</b> Everywhere sales	<b>9</b>			
<b>10</b> Sales delivered or shipped to North Dakota destinations	(BM) <b>10</b>			
<b>11</b> Sales shipped from North Dakota to:				
<b>(a)</b> The United States Government	<b>11a</b>			
<b>(b)</b> Purchasers in a state or foreign country where the taxpayer was not subject to a net income tax or a tax measured by net income, or if subject, did not actually pay such tax	<b>11b</b>			
<b>12</b> Total Sales (Add lines 9 through 11b)	(BK) <b>12</b>	(BE)		
<b>13a</b> Sales Factor (Divide total ND sales by total everywhere sales)	<b>13a</b>			
<b>13b</b> Sales Factor (Add amounts on line 13a, columns A, B & C)				<b>13b</b>
<b>14</b> Sum of the factors (Add lines 7a, 8a and 13a)	<b>14</b>			
<b>15</b> Apportionment Factor (Divide line 14 by the number of factors having an amount greater than zero in the everywhere column on lines 7, 8 and 12)	<b>15</b>			
<b>15a</b> Total factor (Add amounts on lines 7b, 8b and 13b. Divide the sum by three, and enter the total amount here and on Form 40, page 1, line 5)				<b>15a</b>



Name as shown on return

**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Federal employer ID:  
 45-0311269

**Schedule CR, Part III: Tax credits for corporations filing a North Dakota consolidated return using the combined report method**

	Corporation A	Corporation B	Corporation C
	(name)	(name)	(name)
	FEIN	FEIN	FEIN
1 Contributions to nonprofit private colleges credit ..... (LK) 1			
2 Contributions to nonprofit private high schools credit ..... (LL) 2			
3 Geothermal, solar, wind, biomass energy device credits (attach worksheet) ..... (LM) 3			
4 Employment of the developmentally disabled or chronically mentally ill credit ..... (LX) 4			
5 Research and experimental expenditure credits generated by taxpayer (attach worksheet) ..... (LY) 5			
6 Research and experimental expenditure credits purchased by taxpayer (attach worksheet) ..... (TO) 6			
7 Wage and Salary credits for a new industry (attach worksheet) ..... (AK) 7			
8 Payment to a certified nonprofit development corporation credit ..... (AG) 8			
9 Renaissance Zone credits (Enter amount from Schedule RZ) ..... (RC) 9			
10 Biodiesel or green diesel fuel production credit (attach worksheet) ..... (LO) 10			
11 Soybean and canola crushing equipment costs credit (attach worksheet) ..... (TB) 11			
12 Seed capital business investment credit (attach worksheet) ..... (TS) 12			
13 Biodiesel or green diesel fuel blending credit (attach worksheet) ..... (TD) 13			
14 Biodiesel or green diesel fuel sales equipment costs credit (attach worksheet) (TF) 14			
15 Agricultural commodity processing facility investment credit (attach worksheet) ..... (TE) 15			
16 Endowment fund contribution credit (attach worksheet) ..... (TG) 16			
17 Microbusiness investment and employment credit (attach worksheet)			
a. total amount of new investment (TL) .....			
b. total amount of new employment (TM) ..... (TH) 17			
18 Internship employment credit (attach worksheet) ..... (TI) 18			
19 Angel fund investment credit (attach worksheet) ..... (TJ) 19			
20 Angel fund investment credit purchased by taxpayer (attach worksheet) ..... (TR) 20			
21 Workforce recruitment credit (attach worksheet) ..... (TW) 21			
a. Number of qualified employees hired (TT) .....			
22 Wages paid to a mobilized military employee credit (attach Sch. ME) ..... (TQ) 22			
23 Housing incentive fund credit (attach worksheet) ..... (TU) 23			
24 Unused property tax credits carried forward from 2007 and 2008 ..... (TP) 24			
25 Total tax credits (Add lines 1 through 24. Enter amount here and on Form 40, page 1, line 19) ..... 25			



Department of the Treasury  
Internal Revenue Service  
Ogden UT 84201

For assistance, call:  
1-877-829-5500

Notice Number: CP211A  
Date: June 11, 2012

106761.975927.0384.008 1 AB 0.374 373  
[Barcode]

Taxpayer Identification Number:  
45-0311269  
Tax Form: 990T  
Tax Period: December 31, 2011

GREATER GRAND FORKS SENIOR CITIZENS  
ASSOCIATION INC  
620 4TH AVE S  
GRAND FORKS ND 58201-4534

### APPLICATION FOR EXTENSION OF TIME TO FILE AN EXEMPT ORGANIZATION RETURN - APPROVED

We received and approved your Form 8868, Application for Extension of Time to File an Exempt Organization Return, for the return (form) and tax period identified above. Your extended due date to file your return is **November 15, 2012**.

When it's time to file your Form 990, 990-EZ, 990-PF or 1120, you should consider filing electronically. Electronic filing is the fastest, easiest, and most secure way to file. For more information, visit the Charities and Nonprofit e-file website.

ould consider filing to file your return. For more information visit the website.

*Attach to AD*

- The type of returns that can be filed electronically
- approved e-file providers, and
- if you are required to file electronically.

If you have any questions, please call us at the number shown above, or you may write us at the address shown at the top of this letter.

**Exempt Organization Business Income Tax Return**  
(and proxy tax under section 6033(e))

OMB No. 1545-0047

**2011**

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury  
Internal Revenue Service

For calendar year 2011 or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

Check box if address changed

Not under section 513(c)(3)

501(c)(3) 220(e)

501(c)(3) 530(a)

501(c)(3) 29(a)

Value of all assets at year end

175,183.

Name of organization (  Check box if name changed and see instructions.)  
**GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION**

Number, street, and room or suite no. If a P.O. box, see instructions.  
**620 4TH AVE S**

City or town, state, and ZIP code  
**GRAND FORKS, ND 58201**

Employer identification number (Employee trust, see instructions.)  
**45-0311269**

Unrelated business activity codes (See instructions.)

**541800**

Group exemption number (See instructions.)

Check organization type  501(c) corporation  501(c) trust  401(a) trust  Other trust

Describe the organization's primary unrelated business activity. **See Statement 1**

Was the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?  Yes  No

If "Yes," enter the name and identifying number of the parent corporation.

Books are in care of **COLETTE ISEMINGER** Telephone number **701-772-7245**

Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1a	Receipts or sales less returns and allowances			
1b	Cost of goods sold (Schedule A, line 7)			
2	Net profit. Subtract line 2 from line 1a			
3	Capital gain net income (attach Schedule D)			
4a	Capital gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)			
4b	Capital loss deduction for trusts			
4c	Capital loss deduction for partnerships and S corporations (attach statement)			
5	Dividend income (Schedule C)			
6	Related debt-financed income (Schedule E)			
7	Interest, annuities, royalties, and rents from controlled organizations (Sch. F)			
8	Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)			
9	Unrelated exempt activity income (Schedule I)			
10	Advertising income (Schedule J)			
11	Other income (See instructions; attach schedule.)	2,700.		2,700.
12	Total. Combine lines 3 through 12	2,700.		2,700.

**Deductions Not Taken Elsewhere** (See instructions for limitations on deductions.)  
(Except for contributions, deductions must be directly connected with the unrelated business income.)

14	Compensation of officers, directors, and trustees (Schedule K)	
15	Salaries and wages	102.
16	Repairs and maintenance	
17	Bad debts	
18	Interest (attach schedule)	
19	Rents and licenses	
20	Charitable contributions (See instructions for limitation rules.)	
21	Depreciation (attach Form 4562)	
22a	Less depreciation claimed on Schedule A and elsewhere on return	
22b	Total depreciation	
23	Contributions to deferred compensation plans	
24	Employee benefit programs	
25	Less exempt expenses (Schedule I)	
26	Less readership costs (Schedule J)	
27	Other deductions (attach schedule)	See Statement 2
28	Total deductions. Add lines 14 through 28	902.
29	Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	1,004.
30	Net operating loss deduction (limited to the amount on line 30)	1,696.
31	Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	
32	Charitable deduction (Generally \$1,000, but see instructions for exceptions.)	1,696.
33	Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller amount or line 32	1,000.
34	Total unrelated business taxable income	696.

GREATER GRAND FORKS SENIOR CITIZENS ASSOCIATION

45-0311269

Page 2

Form 990-T (2011)

Part III Tax Computation

**35 Organizations Taxable as Corporations.** See Instructions for tax computation.  
 Controlled group members (sections 1561 and 1563) check here  See Instructions and:

**a** Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):  
 (1) \$ \_\_\_\_\_ (2) \$ \_\_\_\_\_ (3) \$ \_\_\_\_\_

**b** Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$ \_\_\_\_\_  
 (2) Additional 3% tax (not more than \$100,000) \$ \_\_\_\_\_

**c** Income tax on the amount on line 34 \_\_\_\_\_

**36 Trusts Taxable at Trust Rates.** See Instructions for tax computation. Income tax on the amount on line 34 from:  
 Tax rate schedule or  Schedule D (Form 1041) \_\_\_\_\_

**37** Proxy tax. See instructions \_\_\_\_\_

**38** Alternative minimum tax \_\_\_\_\_

**39 Total.** Add lines 37 and 38 to line 35c or 36, whichever applies **104.**

Part IV Tax and Payments

**40a** Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) \_\_\_\_\_

**b** Other credits (see instructions) \_\_\_\_\_

**c** General business credit. Attach Form 3800 \_\_\_\_\_

**d** Credit for prior year minimum tax (attach Form 8801 or 8827) \_\_\_\_\_

**e** Total credits. Add lines 40a through 40d \_\_\_\_\_

**41** Subtract line 40e from line 39 \_\_\_\_\_

**42** Other taxes. Check if from:  Form 4255  Form 8611  Form 8697  Form 8866  Other (attach schedule) \_\_\_\_\_

**43 Total tax.** Add lines 41 and 42 **104.**

**44a** Payments: A 2010 overpayment credited to 2011 \_\_\_\_\_

**b** 2011 estimated tax payments \_\_\_\_\_

**c** Tax deposited with Form 8869 \_\_\_\_\_

**d** Foreign organizations; Tax paid or withheld at source (see instructions) \_\_\_\_\_

**e** Backup withholding (see instructions) \_\_\_\_\_

**f** Credit for small employer health insurance premiums (Attach Form 8941) \_\_\_\_\_

**g** Other credits and payments:  Form 2439  Form 4136  Other \_\_\_\_\_ Total **3,177.**

**45 Total payments.** Add lines 44a through 44g **3,177.**

**46** Estimated tax penalty (see instructions). Check if Form 2220 is attached  \_\_\_\_\_

**47 Tax due.** If line 45 is less than the total of lines 43 and 46, enter amount owed \_\_\_\_\_

**48 Overpayment.** If line 45 is larger than the total of lines 43 and 46, enter amount overpaid **3,073.**

**49** Enter the amount of line 48 you want credited to 2012 estimated tax **3,073.**

Part V Statements Regarding Certain Activities and Other Information (see instructions)

At any time during the 2011 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If YES, the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If YES, enter the name of the foreign country here \_\_\_\_\_

During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? (If YES, see instructions for other forms the organization may have to file.) \_\_\_\_\_

Enter the amount of tax-exempt interest received or accrued during the tax year \$ \_\_\_\_\_

Part VI Schedule A - Cost of Goods Sold. Enter method of inventory valuation **N/A**

Inventory at beginning of year	1	Inventory at end of year	6
Purchases	2	7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2	7
Cost of labor	3		
Additional section 263A costs	4a		
Other costs (attach schedule)	4b		
Total. Add lines 1 through 4b	5		

**8** Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? **X**

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 taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *Mark D. Holm* Date: *12/18/12* Title: **EXECUTIVE DIRECTOR**

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

Preparer's name: **Mark D. Holm** Preparer's signature: *Mark D. Holm* Date: **07/12/12** Check  If self-employed PTIN: **P00143077**

Firm's name: **Drees, Risky & Vallager, LTD.** Firm's EIN: **45-0338391**

Firm's address: **1405 Library Circle Grand Forks, ND 58201** Phone no.: **(701) 746-4466**





**GREATER GRAND FORKS SENIOR CITIZENS**

0-7 (2011) ASSOCIATION

45-0311269

Page 4

**Part G - Investment Income of a Section 501(c)(7), (9), or (17) Organization**  
(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Self-asides (attach schedule)	5. Total deductions and self-asides (col. 3 plus col. 4)
	Enter here and on page 1, Part I, line 8, column (A). <b>0.</b>			Enter here and on page 1, Part I, line 9, column (B). <b>0.</b>

**Part I - Exploited Exempt Activity Income, Other Than Advertising Income**  
(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 5 minus column 6, but not more than column 4).
	Enter here and on page 1, Part I, line 10, col. (A). <b>0.</b>	Enter here and on page 1, Part I, line 10, col. (B). <b>0.</b>				Enter here and on page 1, Part I, line 26. <b>0.</b>

**Part J - Advertising Income** (see instructions)

**Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 5 minus column 6, but not more than column 4).
MONTHLY NEWSLETTER	2,700.	0.		0.	0.	
Carry to Part II, line (5) ▶	2,700.	0.	2,700.			0.

**Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 5 minus column 6, but not more than column 4).
from Part I	2,700.	0.				0.
II (lines 1-5) ▶	Enter here and on page 1, Part I, line 11, col. (A). 2,700.	Enter here and on page 1, Part I, line 11, col. (B). 0.				Enter here and on page 1, Part II, line 27. 0.

**Part K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
		%	
		%	
		%	
		%	
Enter here and on page 1, Part II, line 14 ▶			0.