

Form 990 Department of the Treasury Internal Revenue Service	<h2 style="margin: 0;">Return of Organization Exempt From Income Tax</h2> <p style="margin: 5px 0;">Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)</p> <p style="margin: 5px 0;">▶ Do not enter social security numbers on this form as it may be made public.</p> <p style="margin: 5px 0;">▶ Go to www.irs.gov/Form990 for instructions and the latest information.</p>	OMB No. 1545-0047 <h1 style="font-size: 48px; margin: 0;">2019</h1> <p style="margin: 5px 0;">Open to Public Inspection</p>
---	---	---

A For the 2019 calendar year, or tax year beginning 01-01-2019 , and ending 12-31-2019

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization ONTONAGON COUNTY RURAL ELECTRIFICATION ASSOCIATION</td> <td rowspan="3">D Employer identification number 38-0895655</td> </tr> <tr> <td colspan="2">Doing business as</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">500 JAMES K PAUL STREET</td> <td>E Telephone number (906) 884-4151</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code ONTONAGON, MI 49953</td> <td rowspan="2">G Gross receipts \$ 6,567,342</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: DEBBIE MILES 500 JAMES K PAUL STREET ONTONAGON, MI 49953</td> </tr> </table>	C Name of organization ONTONAGON COUNTY RURAL ELECTRIFICATION ASSOCIATION		D Employer identification number 38-0895655	Doing business as		Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	500 JAMES K PAUL STREET		E Telephone number (906) 884-4151	City or town, state or province, country, and ZIP or foreign postal code ONTONAGON, MI 49953		G Gross receipts \$ 6,567,342	F Name and address of principal officer: DEBBIE MILES 500 JAMES K PAUL STREET ONTONAGON, MI 49953		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
C Name of organization ONTONAGON COUNTY RURAL ELECTRIFICATION ASSOCIATION		D Employer identification number 38-0895655															
Doing business as																	
Number and street (or P.O. box if mail is not delivered to street address)	Room/suite																
500 JAMES K PAUL STREET		E Telephone number (906) 884-4151															
City or town, state or province, country, and ZIP or foreign postal code ONTONAGON, MI 49953		G Gross receipts \$ 6,567,342															
F Name and address of principal officer: DEBBIE MILES 500 JAMES K PAUL STREET ONTONAGON, MI 49953																	
I Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) (12) ◀(insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527																	
J Website: ▶ HTTP://ONTONAGON.COOP																	
K Form of organization: <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input checked="" type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1937 M State of legal domicile: MI															

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROVIDING ELECTRICITY TO CUSTOMERS IN A RURAL AREA OF MICHIGAN																										
	2 Check this box <input type="checkbox"/>																										
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7																								
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7																								
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	15																								
	6 Total number of volunteers (estimate if necessary)	6																									
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0																								
	b Net unrelated business taxable income from Form 990-T, line 39	7b																									
Revenue	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Prior Year</th> <th style="text-align: center;">Current Year</th> </tr> </thead> <tbody> <tr> <td>8 Contributions and grants (Part VIII, line 1h)</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>9 Program service revenue (Part VIII, line 2g)</td> <td style="text-align: right;">6,475,058</td> <td style="text-align: right;">6,372,520</td> </tr> <tr> <td>10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)</td> <td style="text-align: right;">6,888</td> <td style="text-align: right;">36,875</td> </tr> <tr> <td>11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)</td> <td style="text-align: right;">204,991</td> <td style="text-align: right;">157,947</td> </tr> <tr> <td>12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)</td> <td style="text-align: right;">6,686,937</td> <td style="text-align: right;">6,567,342</td> </tr> </tbody> </table>		Prior Year	Current Year	8 Contributions and grants (Part VIII, line 1h)		0	9 Program service revenue (Part VIII, line 2g)	6,475,058	6,372,520	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,888	36,875	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	204,991	157,947	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,686,937	6,567,342								
	Prior Year	Current Year																									
8 Contributions and grants (Part VIII, line 1h)		0																									
9 Program service revenue (Part VIII, line 2g)	6,475,058	6,372,520																									
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	6,888	36,875																									
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	204,991	157,947																									
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,686,937	6,567,342																									
Expenses	<table border="1" style="width:100%; border-collapse: collapse;"> <tbody> <tr> <td>13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>14 Benefits paid to or for members (Part IX, column (A), line 4)</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)</td> <td style="text-align: right;">824,277</td> <td style="text-align: right;">979,622</td> </tr> <tr> <td>16a Professional fundraising fees (Part IX, column (A), line 11e)</td> <td></td> <td style="text-align: right;">0</td> </tr> <tr> <td>b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0</td> <td></td> <td></td> </tr> <tr> <td>17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)</td> <td style="text-align: right;">5,090,130</td> <td style="text-align: right;">5,056,296</td> </tr> <tr> <td>18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)</td> <td style="text-align: right;">5,914,407</td> <td style="text-align: right;">6,035,918</td> </tr> <tr> <td>19 Revenue less expenses. Subtract line 18 from line 12</td> <td style="text-align: right;">772,530</td> <td style="text-align: right;">531,424</td> </tr> </tbody> </table>	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0	14 Benefits paid to or for members (Part IX, column (A), line 4)		0	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	824,277	979,622	16a Professional fundraising fees (Part IX, column (A), line 11e)		0	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0			17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,090,130	5,056,296	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	5,914,407	6,035,918	19 Revenue less expenses. Subtract line 18 from line 12	772,530	531,424		
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0																									
14 Benefits paid to or for members (Part IX, column (A), line 4)		0																									
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	824,277	979,622																									
16a Professional fundraising fees (Part IX, column (A), line 11e)		0																									
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0																											
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	5,090,130	5,056,296																									
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	5,914,407	6,035,918																									
19 Revenue less expenses. Subtract line 18 from line 12	772,530	531,424																									
Net Assets or Fund Balances	<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">Beginning of Current Year</th> <th style="text-align: center;">End of Year</th> </tr> </thead> <tbody> <tr> <td>20 Total assets (Part X, line 16)</td> <td style="text-align: right;">23,470,461</td> <td style="text-align: right;">23,666,272</td> </tr> <tr> <td>21 Total liabilities (Part X, line 26)</td> <td style="text-align: right;">17,594,731</td> <td style="text-align: right;">17,259,123</td> </tr> <tr> <td>22 Net assets or fund balances. Subtract line 21 from line 20</td> <td style="text-align: right;">5,875,730</td> <td style="text-align: right;">6,407,149</td> </tr> </tbody> </table>		Beginning of Current Year	End of Year	20 Total assets (Part X, line 16)	23,470,461	23,666,272	21 Total liabilities (Part X, line 26)	17,594,731	17,259,123	22 Net assets or fund balances. Subtract line 21 from line 20	5,875,730	6,407,149														
	Beginning of Current Year	End of Year																									
20 Total assets (Part X, line 16)	23,470,461	23,666,272																									
21 Total liabilities (Part X, line 26)	17,594,731	17,259,123																									
22 Net assets or fund balances. Subtract line 21 from line 20	5,875,730	6,407,149																									

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

2020-10-05

Date

DEBBIE MILES MANAGER

Type or print name and title

Paid
Preparer
Use Only

Print/Type preparer's name

Preparer's signature

Date

2020-10-19

Check ☐ if
self-employedPTIN
P00547277

Firm's name ▶ MAKELA POLLACK & AHONEN PLLC

Firm's EIN ▶ 38-1816187

Firm's address ▶ 301 N SUFFOLK

Phone no. (906) 932-4430

IRONWOOD, MI 49938

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2019)

Page 2

Form 990 (2019)

Page 2

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

PROVIDING ELECTRICITY TO CUSTOMERS IN A RURAL AREA OF MICHIGAN

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

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

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

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

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

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
PROVIDED ELECTRICAL SERVICE TO THE RURAL PORTIONS OF ITS SERVICE AREA COVERING A FIVE COUNTY REGION IN THE UPPER PENINSULA OF MICHIGAN.

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

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

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

4e Total program service expenses ▶

Form 990 (2019)

Form 990 (2019)

Page 3

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

Form 990 (2019)

Form 990 (2019)

Page 4

Part IV Checklist of Required Schedules (continued)		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No
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	No
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 25a	24a	No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	
26	Did the organization report any amount on Part X, line 5 or 22 for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26	No
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If "Yes," complete Schedule L, Part IV	28a	No
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b	No
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? If "Yes," complete Schedule L, Part IV	28c	No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
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	No
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	No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b	
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	
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	No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O.	38	Yes

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	24
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming		

5/18

b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15		No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		No

Form 990 (2019)

Form 990 (2019)

Page 6

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		No
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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	Yes	
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?	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
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		No

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

	Yes	No
10a		No
b		
11a	Yes	
b		
12a	Yes	
b	Yes	
c	Yes	
13		No
14		No
15a	Yes	
b	Yes	
16a		No
b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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, address, and telephone number of the person who possesses the organization's books and records:

▶ THE ORGANIZATION 500 JAMES K PAUL STREET PO BOX 97 ONTONAGON, MI 49953 (906) 884-4151

Form **990** (2019)

Page **7**

Form 990 (2019)

Page **7**

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

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

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

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

● List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

● List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

● List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

● List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

● List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DEBBIE MILES MANAGER	40.00			X				114,936	0	32,215
(2) CALVIN KOSKI PRESIDENT	1.00	X		X				6,650	0	0
(3) GEORGE RAJALA VICE PRESIDE	1.00	X		X				5,550	0	0
(4) WILLIAM HODGES DIRECTOR	1.00	X						4,875	0	0
(5) WAYNE HEIKKINEN DIRECTOR	1.00	X						4,225	0	0
(6) PAUL KOSKI DIRECTOR	1.00	X						3,900	0	0
(7) JAMES MOORE SECRETARY/TR	1.00	X		X				3,575	0	0
(8) FRANCES WIIDEMAN DIRECTOR	1.00	X						3,575	0	0

[illegible]

Page 8

Page 8

[illegible]

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	147,286		32,215

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►		

Form **990** (2019)

Page 9

Form 990 (2019)

Page **9**

Part VIII

Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
--	----------------------	--	---	--

Contributions, Gifts, Grants
and Other Similar Amounts

erated campaigns . . .	1a
embership dues . . .	1b
draising events . . .	1c
ated organizations	1d
ernment grants (contributions)	1e
ther contributions, gifts, grants, and similar amounts not included above	1f
g Noncash contributions included in lines 1a - 1f: \$	1g

h Total. Add lines 1a-1f ►

Program Service Revenue	2a	ELECTRICITY AND RELATED SALES	Business Code				
			221000	6,372,520	6,372,520		
	f	All other program service revenue.					
	g	Total. Add lines 2a–2f. ▶		6,372,520			

3 Investment income (including dividends, interest, and other similar amounts) ►		10,075	10,075		
4 Income from investment of tax-exempt bond proceeds ►					
5 Royalties ►					
		(i) Real	(ii) Personal		
6a Gross rents	6a				
b Less: rental expenses	6b				

Other Revenue	c Rental income or (loss)	6c				
	d Net rental income or (loss)					
			(i) Securities	(ii) Other		
	7a Gross amount from sales of assets other than inventory	7a		26,800		
	b Less: cost or other basis and sales expenses	7b				
	c Gain or (loss)	7c		26,800		
	d Net gain or (loss)		26,800	26,800		
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a				
	b Less: direct expenses	8b				
	c Net income or (loss) from fundraising events					
9a Gross income from gaming activities. See Part IV, line 19	9a					
b Less: direct expenses	9b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	10a					
b Less: cost of goods sold	10b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11a CAPITAL CR & PATRONAGE DIV			98,888		98,888	
b LLC DISTRIBUTIONS			59,059		59,059	
c						
d All other revenue						
e Total. Add lines 11a-11d			157,947			
12 Total revenue. See instructions			6,567,342	6,409,395	157,947	

Form 990 (2019)

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	179,501			
6 Compensation not included above, to disqualified persons (as defined under section 4958(c)(4)) and persons described in				

defined under section 4958(1)(1) and persons described in section 4958(c)(3)(B)			
7 Other salaries and wages	489,432		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	78,950		
9 Other employee benefits	178,565		
10 Payroll taxes	53,174		
11 Fees for services (non-employees):			
a Management			
b Legal	24,733		
c Accounting	21,200		
d Lobbying			
e Professional fundraising services. See Part IV, line 17			
f Investment management fees			
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	22,337		
12 Advertising and promotion			
13 Office expenses	5,019		
14 Information technology	98,115		
15 Royalties			
16 Occupancy			
17 Travel			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials			
19 Conferences, conventions, and meetings			
20 Interest	686,329		
21 Payments to affiliates			
22 Depreciation, depletion, and amortization	854,667		
23 Insurance	2,781		
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.)			
a PURCHASED POWER	2,196,418		
b DISTRIBUTION-MAINTENANCE	439,892		
c OTHER	363,258		
d PROPERTY TAXES	341,547		
e All other expenses			
25 Total functional expenses. Add lines 1 through 24e	6,035,918	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).			

Form 990 (2019)

Part X Balance Sheet

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

	(A) Beginning of year		(B) End of year
1 Cash-non-interest-bearing	500	1	500
2 Savings and temporary cash investments	297,609	2	250,156
3 Pledges and grants receivable, net		3	
4 Accounts receivable, net	724,927	4	607,890
5 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	

Assets	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6			
	7	Notes and loans receivable, net		7			
	8	Inventories for sale or use	227,783	8	224,073		
	9	Prepaid expenses and deferred charges	30,672	9	17,608		
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	31,444,116			
	b	Less: accumulated depreciation	10b	10,067,567	21,018,051	10c	21,376,549
	11	Investments—publicly traded securities		11			
	12	Investments—other securities. See Part IV, line 11		12			
	13	Investments—program-related. See Part IV, line 11	997,859	13	1,084,181		
	14	Intangible assets		14			
	15	Other assets. See Part IV, line 11	173,060	15	105,315		
	16	Total assets. Add lines 1 through 15 (must equal line 33)	23,470,461	16	23,666,272		
	Liabilities	17	Accounts payable and accrued expenses	693,075	17	1,046,059	
		18	Grants payable		18		
		19	Deferred revenue		19		
		20	Tax-exempt bond liabilities		20		
21		Escrow or custodial account liability. Complete Part IV of Schedule D		21			
22		Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22			
23		Secured mortgages and notes payable to unrelated third parties	16,744,844	23	16,117,064		
24		Unsecured notes and loans payable to unrelated third parties		24			
25		Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D	156,812	25	96,000		
26		Total liabilities. Add lines 17 through 25	17,594,731	26	17,259,123		
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		27			
	28	Net assets with donor restrictions		28			
	Organizations that do not follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds	22,765	29	22,760		
	30	Paid-in or capital surplus, or land, building or equipment fund		30			
	31	Retained earnings, endowment, accumulated income, or other funds	5,852,965	31	6,384,389		
	32	Total net assets or fund balances	5,875,730	32	6,407,149		
	33	Total liabilities and net assets/fund balances	23,470,461	33	23,666,272		

Form 990 (2019)

Form 990 (2019)

Page 12

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	6,567,342
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,035,918
3	Revenue less expenses. Subtract line 2 from line 1	3	531,424
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	5,875,730
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-5
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	6,407,149

Part XII Financial Statements and Reporting

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

1 Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other _____

If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:

☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?

If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:

☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis

c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

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.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Form **990** (2019)

Form 990 (2019)

Additional Data

[Return to Form](#)

Software ID:

Software Version:

Form 990, Special Condition Description:

Special Condition Description

efile Public Visual Render

ObjectID: 202022939349300902 - Submission: 2020-10-19

TIN: 38-0895655

SCHEDULE D
(Form 990)**Supplemental Financial Statements**

OMB No. 1545-0047

2019Open to Public
InspectionDepartment of the Treasury
Internal Revenue Service

► **Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
 ► **Attach to Form 990.**
 ► **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization
 ONTONAGON COUNTY RURAL
 ELECTRIFICATION ASSOCIATION

Employer identification number
 38-0895655
Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		
<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" on 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 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 7/25/06, 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, handling of violations, and enforcing conservation easements during the year ► _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 ► \$ _____

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 ► \$ _____

b Assets included in Form 990, Part X ► \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat. No. 52283D

Schedule D (Form 990) 2019

Schedule D (Form 990) 2019

Page 2

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 XIII.

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

Part IV Escrow and Custodial Arrangements.

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

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

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII . . . ☐

Part V Endowment Funds.

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment ▶
- b** Permanent endowment ▶
- c** Term endowment ▶

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

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

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		16,493		16,493
b Buildings		522,556	272,050	250,506
c Leasehold improvements				
d Equipment		30,027,476	9,795,517	20,231,959
e Other		877,591		877,591
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				21,376,549

Schedule D (Form 990) 2019

Part VII Investments ☐ Other Securities.

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

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

Part VIII Investments ☐ Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	

(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	96,000

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☐

Schedule D (Form 990) 2019

Page 4

Schedule D (Form 990) 2019

Page 4

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

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

1	Total revenue, gains, and other support per audited financial statements	1	6,567,342
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	6,567,342
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	6,567,342

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

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

1	Total expenses and losses per audited financial statements	1	6,035,918
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	
3	Subtract line 2e from line 1	3	6,035,918
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	6,035,918

Part XIII Supplemental Information

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

Return Reference	Explanation
------------------	-------------

Schedule D (Form 990) 2019

Additional Data

Return to Form

Software ID:

Software Version:

efile Public Visual Render

ObjectID: 202022939349300902 - Submission: 2020-10-19

TIN: 38-0895655

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.

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

OMB No. 1545-0047

2019Open to Public
InspectionName of the organization
ONTONAGON COUNTY RURAL
ELECTRIFICATION ASSOCIATION

Employer identification number

38-0895655

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 6	THE COOPERATIVE IS AN ELECTRIC COOPERATIVE ORGANIZED WITHOUT CAPITAL STOCK AND THERE IS ONE CLASS OF MEMBERS WITH RESPECT TO VOTING RIGHTS.
FORM 990, PAGE 6, PART VI, LINE 7A	THE COOPERATIVE MAILES BALLOTS TO ALL MEMBERS RESIDING IN THE DISTRICT FOR WHICH A DIRECTOR IS TO BE ELECTED. EACH MEMBER OF THE DISTRICT MAY VOTE FOR ONE OF THE NOMINEES TO REPRESENT THE DISTRICT. IF THERE IS ONLY ONE PERSON NOMINATED FOR THE POSITION OF BOARD MEMBER FROM A DISTRICT, THAT PERSON SHALL BE DEEMED TO BE ELECTED AND BALLOTS WILL NOT BE MAILED TO THE MEMBERS OF THE DISTRICT.
FORM 990, PAGE 6, PART VI, LINE 7B	EACH MEMBER SHALL BE ENTITLED TO ONE VOTE UPON ANY MATTER SUBMITTED TO A VOTE AT A MEETING OF THE GENERAL MEMBERS.
FORM 990, PAGE 6, PART VI, LINE 11B	THE FORM 990 IS PREPARED BY A CPA FIRM USING INFORMATION PROVIDED BY THE COOPERATIVE WITH THE FINAL FORM REVIEWED BY THE GENERAL MANAGER. A COPY IS PRESENTED TO EACH BOARD MEMBER BEFORE FILING.
FORM 990, PAGE 6, PART VI, LINE 12C	A COPY OF THE CONFLICT OF INTEREST POLICY WAS GIVEN TO EACH CURRENT EMPLOYEE AND DIRECTOR AS WELL AS EACH NEW EMPLOYEE AND DIRECTOR. THE CONFLICT OF INTEREST POLICY IS A SELF-POLICING POLICY IN WHICH IT IS THE RESPONSIBILITY OF EACH EMPLOYEE/DIRECTOR TO COME FORWARD WITH ANY POTENTIAL CONFLICTS WHENEVER THEY OCCUR.
FORM 990, PAGE 6, PART VI, LINE 15A	THE BOARD CONSIDERS VARIOUS FACTORS INCLUDING COMPARISON TO COMPENSATION PAID TO CURRENT AND PREVIOUS MANAGERS, COMPENSATION PAID BY NEIGHBORING COOPERATIVES, EXPERIENCE, TRAINING, EDUCATION AND GENERAL ECONOMIC CONDITIONS IN THE REGION OF THE STATE.
FORM 990, PAGE 6, PART VI, LINE 15B	SAME PROCESS AS THAT OF GENERAL MANAGER.
FORM 990, PAGE 6, PART VI, LINE 19	EACH NEW MEMBER IS MAILED A COPY OF THE COOPERATIVE'S BY-LAWS. ALL OTHER DOCUMENTATION IS AVAILABLE UPON REQUEST.
FORM 990, PART XI, LINE 9	MEMBERSHIPS REFUNDED -5

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

Cat. No. 51056K

Schedule O (Form 990 or 990-EZ) 2019

Additional Data**Return to Form**

Software ID:

Software Version: