

Forms 990 / 990-EZ Return Summary

For calendar year 2024, or tax year beginning , and ending

56-1152417

Meals on Wheels of Rowan

Net Asset / Fund Balance at Beginning of Year		2,088,806
Revenue		
Contributions	1,783,344	
Program service revenue	196,162	
Investment income	5,355	
Capital gain / loss	28,621	
Fundraising / Gaming:		
Gross revenue		
Direct expenses		
Net income		
Other income	4,113	
Total revenue		2,017,595
Expenses		
Program services	1,063,388	
Management and general	191,255	
Fundraising	138,485	
Total expenses		1,393,128
Excess / (deficit)		624,467
Changes		-5,464
Net Asset / Fund Balance at End of Year		2,707,809

Reconciliation of Revenue		Reconciliation of Expenses	
Total revenue per financial statements	1,983,188	Total expenses per financial statements	1,364,186
Less:		Less:	
Unrealized gains	-5,465	Donated services	
Donated services		Prior year adjustments	
Recoveries		Losses	
Other	-28,942	Other	-28,942
Plus:		Plus:	
Investment expenses		Investment expenses	
Other		Other	
Total revenue per return	2,017,595	Total expenses per return	1,393,128

Balance Sheet			
	Beginning	Ending	Differences
Assets	2,185,325	2,819,289	
Liabilities	96,519	111,480	
Net assets	2,088,806	2,707,809	619,003

Miscellaneous Information	
Amended return	
Return / extended due date	11/17/25
Failure to file penalty	

Form

990Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2024**Open to Public
Inspection****A For the 2024 calendar year, or tax year beginning , and ending****B** Check if applicable:

- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization**Meals on Wheels of Rowan**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

P O Box 1914

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

Salisbury**NC 28145-1914****D** Employer identification number**56-1152417****E** Telephone number**704-633-0352****G** Gross receipts \$**2,518,679****F** Name and address of principal officer:

Alexandra Fisher
720 Grove Street
Salisbury
NC 28144

H(a) Is this a group return for subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: **mowrowan.org****H(c)** Group exemption number**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1976****M** State of legal domicile: **NC****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: See Schedule O		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	15
	5 Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	18
	6 Total number of volunteers (estimate if necessary)	6	350
Revenue	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
	b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0
	8 Contributions and grants (Part VIII, line 1h)	Prior Year 2,178,035	Current Year 1,783,344
	9 Program service revenue (Part VIII, line 2g)	141,593	196,162
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	813	33,976
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,751	4,113
Expenses	12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,324,192	2,017,595
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	533,771	537,086
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b Total fundraising expenses (Part IX, column (D), line 25)	138,485	
Net Assets or Fund Balances	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	850,127	856,042
	18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	1,383,898	1,393,128
	19 Revenue less expenses. Subtract line 18 from line 12	940,294	624,467
	20 Total assets (Part X, line 16)	Beginning of Current Year 2,185,325	End of Year 2,819,289
	21 Total liabilities (Part X, line 26)	96,519	111,480
	22 Net assets or fund balances. Subtract line 21 from line 20	2,088,806	2,707,809

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

Alexandra Fisher

Date

11.18.25**Executive Director**

Type or print name and title

Paid**Preparer
Use Only**

Preparer's name

J Alan Rutherford CPA

Preparer's signature

J Alan Rutherford CPA

Date

11/17/25Check ☐ if PTIN

self-employed

P00206851

Firm's name

J. Alan Rutherford, CPA, P.A.

Firm's EIN

20-1842362

Firm's address

225 N Main St Ste 302
Salisbury, NC 28144

Phone no.

704-633-4060

May the IRS discuss this return with the preparer shown above? See instructions

☐ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

DAA

Form **990** (2024)

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:**See Schedule O****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 \$ **1,063,388** including grants of \$) (Revenue \$ **155,418**)
Delivered food and nutritious meals to Rowan County seniors and individuals who had difficulty leaving their homes and/or are challenged to prepare their meals. Volunteers and staff built relationships, provided referrals and worked to mitigate social isolation.

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

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

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

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **1,063,388**

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>	1 <input checked="" type="checkbox"/>	
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2 <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>	3	<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>	4	<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 Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	<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>	6	<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>	7	<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>	8	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	<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>	11a <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>	11b	<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>	11c	<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>	11d	<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>	11e	<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>	11f	<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 and XII</i>	12a	<input checked="" type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	<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>	13	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	<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>	14b	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	<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>	18	<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>	19	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	10
1b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
1c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	18
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	5a	X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5b	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5c	
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	6a	X
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6b	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	7	Organizations that may receive deductible contributions under section 170(c).
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.	9a	
a	Did the sponsoring organization make any taxable distributions under section 4966?	9b	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:	11a	
a	Gross income from members or shareholders	11b	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	13a	
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17	

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

Section A. Governing Body and Management

	1a	15	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		15		
b Enter the number of voting members included on line 1a, above, who are independent	1b	15		
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, 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 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
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 on Schedule O			9	X

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

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a	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?	10b	
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
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 on Schedule O how this was done	12c	
13 Did the organization have a written whistleblower policy?	13	X
14 Did the organization have a written document retention and destruction policy?	14	X
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official	15a	X
b Other officers or key employees of the organization	15b	X
If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
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?	16b	

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

Katie Menees
Salisbury

720 Grove Street

NC 28144

704-633-0352

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Cindy Fink	40.00									
Former Executive Dir	0.00			X				115,854	0	0
(2) Alexandra Fisher	40.00									
Executive Director	0.00			X				55,365	0	0
(3) Michael Board	4.00									
Director	0.00	X						0	0	0
(4) Mark Doby	4.00									
Vice President	0.00	X		X				0	0	0
(5) Elia Gregorek	4.00									
Director	0.00	X						0	0	0
(6) Lauren Henson	4.00									
Director	0.00	X						0	0	0
(7) Rickey Johnson	4.00									
Director	0.00	X						0	0	0
(8) Darrin Jordan	4.00									
Director	0.00	X						0	0	0
(9) Anne Little	4.00									
Director	0.00	X						0	0	0
(10) Rob Miller	4.00									
Treasurer	0.00	X		X				0	0	0
(11) Kevin Pruitt	4.00									
President	0.00	X		X				0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) Ron Rasile	4.00									
(12) Director	0.00	X						0	0	0
(13) Tom Robinson	4.00									
(13) Past President	0.00	X		X				0	0	0
(14) Tracy Smith	4.00									
(14) Secretary	0.00	X		X				0	0	0
(15) Kristen Trexler	4.00									
(15) Director	0.00	X						0	0	0
(16) Beverly Warner	4.00									
(16) Director	0.00	X						0	0	0
(17) Glynn Weatherby	4.00									
(17) Director	0.00	X						0	0	0
(18)										
(19)										
1b Subtotal								171,219		
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								171,219		

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation

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

0

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	1a Federated campaigns	1a							
	b Membership dues	1b							
	c Fundraising events	1c							
	d Related organizations	1d							
	e Government grants (contributions)	1e	297,177						
	f All other contributions, gifts, grants, and similar amounts not included above	1f	1,486,167						
	g Noncash contributions included in lines 1a-1f	1g	\$						
	h Total. Add lines 1a-1f							1,783,344	
	Program Service Revenue			Business Code					
2a Meal Payments				155,418	155,418				
b Special Events				40,744			40,744		
c									
d									
e									
f All other program service revenue									
g Total. Add lines 2a-2f					196,162				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			5,355	5,355				
	4 Income from investment of tax-exempt bond proceeds								
	5 Royalties								
	6a Gross rents	(i) Real	(ii) Personal						
		6a							
		6b							
	b Less: rental expenses	6b							
	c Rental inc. or (loss)	6c							
	d Net rental income or (loss)								
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other						
		7a	529,705						
		7b	501,084						
	b Less: cost or other basis and sales exps.	7b							
	c Gain or (loss)	7c	28,621						
	d Net gain or (loss)			28,621	28,621				
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	8a							
		8b							
	b Less: direct expenses								
	c Net income or (loss) from fundraising events								
9a Gross income from gaming activities. See Part IV, line 19	9a								
	9b								
b Less: direct expenses									
c Net income or (loss) from gaming activities									
10a Gross sales of inventory, less returns and allowances	10a								
	10b								
b Less: cost of goods sold									
c Net income or (loss) from sales of inventory									
Miscellaneous Revenue			Business Code						
	11a Other Income			4,113	4,113				
	b								
	c								
	d All other revenue								
e Total. Add lines 11a-11d						4,113			
12 Total revenue. See instructions						2,017,595	193,507	0	40,744

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	171,218	11,585	57,927	101,706
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	295,939	270,429	18,098	7,412
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	16,364	16,364		
10 Payroll taxes	53,565	37,991	6,395	9,179
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
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.)				
12 Advertising and promotion				
13 Office expenses	37,617		18,566	19,051
14 Information technology	18,571		18,571	
15 Royalties				
16 Occupancy	17,429	15,444	1,985	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	16,047	1,684	14,363	
20 Interest	4,823		4,823	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	27,378	24,640	2,738	
23 Insurance	13,192	775	12,417	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a Meals Service and Supplie	633,741	633,741		
b COGS	28,942	28,942		
c Audit and Professional Fe	21,676		21,676	
d Auto	7,552	6,415		1,137
e All other expenses	29,074	15,378	13,696	
25 Total functional expenses. Add lines 1 through 24e	1,393,128	1,063,388	191,255	138,485
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	402,146	1	65,254
	2 Savings and temporary cash investments	52,692	2	289,410
	3 Pledges and grants receivable, net	254,230	3	301,641
	4 Accounts receivable, net	142,258	4	44,678
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	6,958	9	7,567
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,213,548		
	b Less: accumulated depreciation	10b 80,001	10c	1,133,547
	11 Investments—publicly traded securities	872,933	11	953,371
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	407,192	15	23,821
16 Total assets. Add lines 1 through 15 (must equal line 33)	2,185,325	16	2,819,289	
Liabilities	17 Accounts payable and accrued expenses	48,546	17	69,794
	18 Grants payable		18	
	19 Deferred revenue	18,578	19	17,943
	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	29,395	23	23,743
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 Total liabilities. Add lines 17 through 25	96,519	26	111,480
	Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		
27 Net assets without donor restrictions		1,532,672	27	2,300,469
28 Net assets with donor restrictions		556,134	28	407,340
Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
29 Capital stock or trust principal, or current funds			29	
30 Paid-in or capital surplus, or land, building, or equipment fund			30	
31 Retained earnings, endowment, accumulated income, or other funds			31	
32 Total net assets or fund balances		2,088,806	32	2,707,809
33 Total liabilities and net assets/fund balances		2,185,325	33	2,819,289

Part XI Reconciliation of Net AssetsCheck 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	2,017,595
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,393,128
3	Revenue less expenses. Subtract line 2 from line 1	3	624,467
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,088,806
5	Net unrealized gains (losses) on investments	5	-5,465
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	1
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,707,809

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☐

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

Name of the organization

Meals on Wheels of Rowan

Employer identification number

56-1152417

Part I

Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9

☐

An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11

☐

An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
- f

Enter the number of supported organizations
- g

Provide the following information about the supported organization(s).

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,138,704	952,451	1,087,121	2,178,035	1,783,344	7,139,655
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1,138,704	952,451	1,087,121	2,178,035	1,783,344	7,139,655
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						7,139,655

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4	1,138,704	952,451	1,087,121	2,178,035	1,783,344	7,139,655
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,901	8,176	4,466	5,855		20,398
9 Net income from unrelated business activities, whether or not the business is regularly carried on					10,802	10,802
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						7,170,855
12 Gross receipts from related activities, etc. (see instructions)					12	164,886
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f))	14	99.56 %
15 Public support percentage from 2023 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test — 2024. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test — 2023. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10%-facts-and-circumstances test — 2024. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1,138,704	952,451	1,087,121	2,178,035	1,783,344	7,139,655
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose					164,886	164,886
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	1,138,704	952,451	1,087,121	2,178,035	1,948,230	7,304,541
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
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						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						7,304,541

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	1,138,704	952,451	1,087,121	2,178,035	1,948,230	7,304,541
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,901	8,176	4,466	5,855		20,398
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	1,901	8,176	4,466	5,855		20,398
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on					10,802	10,802
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	1,140,605	960,627	1,091,587	2,183,890	1,959,032	7,335,741

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	99.57 %
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	99.57 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2023 Schedule A, Part III, line 17	18	%

- 19a 33 1/3% support tests — 2024.** 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 — 2023.** 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 ☐

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s), or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).			
2 Activities Test. Answer lines 2a and 2b below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to each of its supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer lines 3a and 3b below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? If "Yes" or "No," provide details in Part VI.			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See**

instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

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

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

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

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

Section D – Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E – Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2025. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

Part VI

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

Name of the organization	Employer identification number
Meals on Wheels of Rowan	56-1152417

Organization type (check one):

Filers of:	Section:
Form 990 or 990-EZ	<input checked="" type="checkbox"/> 501(c)(3) (enter number) organization
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust not treated as a private foundation
	<input type="checkbox"/> 527 political organization
Form 990-PF	<input type="checkbox"/> 501(c)(3) exempt private foundation
	<input type="checkbox"/> 4947(a)(1) nonexempt charitable trust treated as a private foundation
	<input type="checkbox"/> 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33¹/₃% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

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

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

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

Name of organization

Meals on Wheels of Rowan

Employer identification number

56-1152417**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	Fred and Alice Stanback 220 Stonewall Rd Salisbury NC 28144	\$ 200,020	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	Amy and Cliff Ritchie 601 Lake Drive Salisbury NC 28144	\$ 43,383	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	Steve and Celia Jarrett 260 Jarrett Drive Salisbury NC 28144	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	Raymond and Kay Coltrain 518 Confederate Ave Salisbury NC 28144	\$ 55,750	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	Mariam and Robert Hayes Trust PO Box 548 Concord NC 28026	\$ 85,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	Food Lion Feeds Charitable Foundation 2110 Executive Drive Salisbury NC 28145	\$ 101,900	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

Meals on Wheels of Rowan

Employer identification number

56-1152417

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
7	Blanche and Julian Robertson Foundat PO Box 4242 SalisburyNC 28145	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D
(Form 990)

(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

Employer identification number

Meals on Wheels of Rowan

56-1152417

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).

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, 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 2d 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	\$

Part III

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange program

e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes ☐ No

Part IV

Escrow and Custodial Arrangements

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes ☐ No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes ☐ No

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

3a(i)

3a(ii)

3b

Yes

No

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

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

Part VI

Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,120,240	16,156	1,104,084
d Equipment		48,532	39,525	9,007
e Other		44,776	24,320	20,456
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				1,133,547

Schedule D (Form 990) (Rev. 12-2024)

DAA

Part VII

Investments – Other Securities

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

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

Part VIII

Investments – Program Related

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

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

Part IX

Other Assets

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

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

Part X

Other Liabilities

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

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

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

Part 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	1,983,188
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-5,465
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-28,942
e	Add lines 2a through 2d	2e	-34,407
3	Subtract line 2e from line 1	3	2,017,595
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	2,017,595

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	1,364,186
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	-28,942
e	Add lines 2a through 2d	2e	-28,942
3	Subtract line 2e from line 1	3	1,393,128
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	1,393,128

Part XIII Supplemental Information

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

Part XI, Line 2d - Revenue Amounts Included in Financials - Other

Fundraiser reported net \$ -28,942

Part XII, Line 2d - Expense Amounts Included in Financials - Other

Fundraiser reported net \$ -28,942

Part XIII	Supplemental Information <i>(continued)</i>
-----------	---

SCHEDULE O
(Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public
Inspection

Name of the organization

Employer identification number

Meals on Wheels of Rowan

56-1152417

Form 990 - Organization's Mission or Most Significant Activities

Deliver food and nutritious meals to Rowan County seniors and individuals who have difficulty leaving their homes and/or are challenged to prepare their meals. Volunteers and staff build relationships, provide referrals and work to mitigate social isolation.

Form 990 - Organization's Mission

Deliver food and nutritious meals to Rowan County seniors and individuals who have difficulty leaving their homes and/or are challenged to prepare their meals. Volunteers and staff build relationships, provide referrals and work to mitigate social isolation.

Form 990, Part VI, Line 11b - Organization's Process to Review Form 990

No review was or will be conducted.

Form 990, Part VI, Line 19 - Governing Documents Disclosure Explanation

No documents available to the public

Form 990, Part XI, Line 9 - Other Changes in Net Assets Explanation

Rounding \$ 1

Form **4562**

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Depreciation and Amortization
(Including Information on Listed Property)
Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

OMB No. 1545-0172

2024
Attachment Sequence No. **179**

Meals on Wheels of Rowan

Identifying number
56-1152417

Business or activity to which this form relates

Indirect Depreciation

Part I Election To Expense Certain Property Under Section 179

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

1	Maximum amount (see instructions)	1	1,220,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	3,050,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2023 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12	13	

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

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

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	27,378

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2024	17	0
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

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

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

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

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	27,378
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

56-1152417

Federal Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
Other Depreciation:									
1	Kitchen	7/20/14	1,330			1,330	15 MO S/L	835	89
2	Electrical Improvements	12/31/20	3,108			3,108	15 MO S/L	622	207
3	Exterior Sign	1/07/21	1,794			1,794	15 MO S/L	359	119
4	Computer and Software	8/12/03	6,942			6,942	5 MO S/L	6,942	0
5	3 Laptop Computers	8/01/11	2,400			2,400	5 MO S/L	2,400	0
6	Phone System	9/18/14	2,495			2,495	5 MO S/L	2,495	0
7	Dell Optiplex Desktop PC	1/14/15	1,143			1,143	5 MO S/L	1,143	0
8	Dell Optiplex 5050 Computer	12/04/18	1,065			1,065	5 MO S/L	1,065	0
9	Website	1/30/18	995			995	5 MO S/L	995	0
10	Office Furnishings	1/29/18	2,500			2,500	7 MO S/L	1,964	357
11	Computer Equipment	6/30/19	2,990			2,990	5 MO S/L	2,691	299
12	Blackbaud AWIS Software	6/30/19	3,350			3,350	5 MO S/L	3,015	335
13	Blackbaud Software	12/07/20	2,700			2,700	5 MO S/L	1,665	540
14	Dell Latitude 3500 Computer	8/03/20	1,317			1,317	5 MO S/L	900	263
15	iPad Pro WiFi	7/27/20	1,005			1,005	5 MO S/L	687	201
16	Surface Pro & Dell Lat 3500	11/03/20	3,438			3,438	5 MO S/L	2,177	688
17	13" MacBook Pro	9/10/21	1,447			1,447	5 MO S/L	675	290
18	Lenova ThinkPad 1.15	2/05/21	2,356			2,356	5 MO S/L	1,374	472
19	Blackbaud Software	11/16/21	2,700			2,700	5 MO S/L	1,125	540
20	13" MacBook Pro	9/19/22	1,767			1,767	5 MO S/L	442	353
21	Blackbaud Software	10/31/22	5,774			5,774	5 MO S/L	1,347	1,155
22	Harness Fundraising Software	11/15/22	2,148			2,148	5 MO S/L	501	430
23	2010 Chrysler Town and Country	6/27/18	9,200			9,200	5 MO S/L	9,200	0
24	2021 Honda Odyssey Van	12/15/22	35,577			35,577	5 MO S/L	8,005	7,115
25	Grove St Improvements	6/30/24	1,114,010			1,114,010	40 MO S/L	0	13,925
Total Other Depreciation			<u>1,213,551</u>			<u>1,213,551</u>		<u>52,624</u>	<u>27,378</u>
Total ACRS and Other Depreciation			<u>1,213,551</u>			<u>1,213,551</u>		<u>52,624</u>	<u>27,378</u>
Grand Totals			1,213,551			1,213,551		52,624	27,378
Less: Dispositions and Transfers			0			0		0	0
Less: Start-up/Org Expense			0			0		0	0
Net Grand Totals			<u>1,213,551</u>			<u>1,213,551</u>		<u>52,624</u>	<u>27,378</u>

56-1152417

NC Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Basis for Depr	NC Prior	NC Current	Federal Current	Difference Fed - NC
Other Depreciation:								
1	Kitchen	7/20/14	1,330	1,330	835	89	89	0
2	Electrical Improvements	12/31/20	3,108	3,108	622	207	207	0
3	Exterior Sign	1/07/21	1,794	1,794	359	119	119	0
4	Computer and Software	8/12/03	6,942	6,942	6,942	0	0	0
5	3 Laptop Computers	8/01/11	2,400	2,400	2,400	0	0	0
6	Phone System	9/18/14	2,495	2,495	2,495	0	0	0
7	Dell Optiplex Desktop PC	1/14/15	1,143	1,143	1,143	0	0	0
8	Dell Optiplex 5050 Computer	12/04/18	1,065	1,065	1,065	0	0	0
9	Website	1/30/18	995	995	995	0	0	0
10	Office Furnishings	1/29/18	2,500	2,500	1,964	357	357	0
11	Computer Equipment	6/30/19	2,990	2,990	2,691	299	299	0
12	Blackbaud AWIS Software	6/30/19	3,350	3,350	3,015	335	335	0
13	Blackbaud Software	12/07/20	2,700	2,700	1,665	540	540	0
14	Dell Latitude 3500 Computer	8/03/20	1,317	1,317	900	263	263	0
15	iPad Pro WiFi	7/27/20	1,005	1,005	687	201	201	0
16	Surface Pro & Dell Lat 3500	11/03/20	3,438	3,438	2,177	688	688	0
17	13" MacBook Pro	9/10/21	1,447	1,447	675	290	290	0
18	Lenova ThinkPad 1.15	2/05/21	2,356	2,356	1,374	472	472	0
19	Blackbaud Software	11/16/21	2,700	2,700	1,125	540	540	0
20	13" MacBook Pro	9/19/22	1,767	1,767	442	353	353	0
21	Blackbaud Software	10/31/22	5,774	5,774	1,347	1,155	1,155	0
22	Harness Fundraising Software	11/15/22	2,148	2,148	501	430	430	0
23	2010 Chrysler Town and Country	6/27/18	9,200	9,200	9,200	0	0	0
24	2021 Honda Odyssey Van	12/15/22	35,577	35,577	8,005	7,115	7,115	0
25	Grove St Improvements	6/30/24	1,114,010	1,114,010	0	13,925	13,925	0
Total Other Depreciation			<u>1,213,551</u>	<u>1,213,551</u>	<u>52,624</u>	<u>27,378</u>	<u>27,378</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>1,213,551</u>	<u>1,213,551</u>	<u>52,624</u>	<u>27,378</u>	<u>27,378</u>	<u>0</u>
Grand Totals			1,213,551	1,213,551	52,624	27,378	27,378	0
Less: Dispositions			0	0	0	0	0	0
Less: Start-up/Org Expense			0	0	0	0	0	0
Net Grand Totals			<u>1,213,551</u>	<u>1,213,551</u>	<u>52,624</u>	<u>27,378</u>	<u>27,378</u>	<u>0</u>

56-1152417

AMT Asset Report

FYE: 12/31/2024

Form 990, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per	Conv	Meth	Prior	Current
Other Depreciation:											
1	Kitchen	7/20/14	0			0	0	HY		0	0
2	Electrical Improvements	12/31/20	0			0	0	HY		0	0
3	Exterior Sign	1/07/21	0			0	0	HY		0	0
4	Computer and Software	8/12/03	0			0	0	HY		0	0
5	3 Laptop Computers	8/01/11	0			0	0	HY		0	0
6	Phone System	9/18/14	0			0	0	HY		0	0
7	Dell Optiplex Desktop PC	1/14/15	0			0	0	HY		0	0
8	Dell Optiplex 5050 Computer	12/04/18	0			0	0	HY		0	0
9	Website	1/30/18	0			0	0	HY		0	0
10	Office Furnishings	1/29/18	0			0	0	HY		0	0
11	Computer Equipment	6/30/19	0			0	0	HY		0	0
12	Blackbaud AWIS Software	6/30/19	0			0	0	HY		0	0
13	Blackbaud Software	12/07/20	0			0	0	HY		0	0
14	Dell Latitude 3500 Computer	8/03/20	0			0	0	HY		0	0
15	iPad Pro WiFi	7/27/20	0			0	0	HY		0	0
16	Surface Pro & Dell Lat 3500	11/03/20	0			0	0	HY		0	0
17	13" MacBook Pro	9/10/21	0			0	0	HY		0	0
18	Lenova ThinkPad 1.15	2/05/21	0			0	0	HY		0	0
19	Blackbaud Software	11/16/21	0			0	0	HY		0	0
20	13" MacBook Pro	9/19/22	0			0	0	HY		0	0
21	Blackbaud Software	10/31/22	0			0	0	HY		0	0
22	Harness Fundraising Software	11/15/22	0			0	0	HY		0	0
23	2010 Chrysler Town and Country	6/27/18	0			0	0	HY		0	0
24	2021 Honda Odyssey Van	12/15/22	0			0	0	HY		0	0
25	Grove St Improvements	6/30/24	0			0	0	HY		0	0
Total Other Depreciation			<u>0</u>			<u>0</u>				<u>0</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>0</u>			<u>0</u>				<u>0</u>	<u>0</u>
Grand Totals			0			0				0	0
Less: Dispositions and Transfers			<u>0</u>			<u>0</u>				<u>0</u>	<u>0</u>
Net Grand Totals			<u>0</u>			<u>0</u>				<u>0</u>	<u>0</u>

11/17/2025 11:35 PM

Depreciation Adjustment Report

All Business Activities

There are no assets that meet the criteria of this report

Asset	Description	Date In Service	Cost	Tax	AMT
Other Depreciation:					
1	Kitchen	7/20/14	1,330	88	0
2	Electrical Improvements	12/31/20	3,108	207	0
3	Exterior Sign	1/07/21	1,794	120	0
4	Computer and Software	8/12/03	6,942	0	0
5	3 Laptop Computers	8/01/11	2,400	0	0
6	Phone System	9/18/14	2,495	0	0
7	Dell Optiplex Desktop PC	1/14/15	1,143	0	0
8	Dell Optiplex 5050 Computer	12/04/18	1,065	0	0
9	Website	1/30/18	995	0	0
10	Office Furnishings	1/29/18	2,500	179	0
11	Computer Equipment	6/30/19	2,990	0	0
12	Blackbaud AWIS Software	6/30/19	3,350	0	0
13	Blackbaud Software	12/07/20	2,700	495	0
14	Dell Latitude 3500 Computer	8/03/20	1,317	154	0
15	iPad Pro WiFi	7/27/20	1,005	117	0
16	Surface Pro & Dell Lat 3500	11/03/20	3,438	573	0
17	13" MacBook Pro	9/10/21	1,447	289	0
18	Lenova ThinkPad 1.15	2/05/21	2,356	471	0
19	Blackbaud Software	11/16/21	2,700	540	0
20	13" MacBook Pro	9/19/22	1,767	354	0
21	Blackbaud Software	10/31/22	5,774	1,155	0
22	Harness Fundraising Software	11/15/22	2,148	429	0
23	2010 Chrysler Town and Country	6/27/18	9,200	0	0
24	2021 Honda Odyssey Van	12/15/22	35,577	7,115	0
25	Grove St Improvements	6/30/24	1,114,010	27,850	0
Total Other Depreciation			<u>1,213,551</u>	<u>40,136</u>	<u>0</u>
Total ACRS and Other Depreciation			<u>1,213,551</u>	<u>40,136</u>	<u>0</u>
Grand Totals			<u>1,213,551</u>	<u>40,136</u>	<u>0</u>

<u>Asset</u>	<u>Description</u>	<u>Date In Service</u>	<u>Cost</u>	<u>NC</u>
<u>Other Depreciation:</u>				
1	Kitchen	7/20/14	1,330	88
2	Electrical Improvements	12/31/20	3,108	207
3	Exterior Sign	1/07/21	1,794	120
4	Computer and Software	8/12/03	6,942	0
5	3 Laptop Computers	8/01/11	2,400	0
6	Phone System	9/18/14	2,495	0
7	Dell Optiplex Desktop PC	1/14/15	1,143	0
8	Dell Optiplex 5050 Computer	12/04/18	1,065	0
9	Website	1/30/18	995	0
10	Office Furnishings	1/29/18	2,500	179
11	Computer Equipment	6/30/19	2,990	0
12	Blackbaud AWIS Software	6/30/19	3,350	0
13	Blackbaud Software	12/07/20	2,700	495
14	Dell Latitude 3500 Computer	8/03/20	1,317	154
15	iPad Pro WiFi	7/27/20	1,005	117
16	Surface Pro & Dell Lat 3500	11/03/20	3,438	573
17	13" MacBook Pro	9/10/21	1,447	289
18	Lenova ThinkPad 1.15	2/05/21	2,356	471
19	Blackbaud Software	11/16/21	2,700	540
20	13" MacBook Pro	9/19/22	1,767	354
21	Blackbaud Software	10/31/22	5,774	1,155
22	Harness Fundraising Software	11/15/22	2,148	429
23	2010 Chrysler Town and Country	6/27/18	9,200	0
24	2021 Honda Odyssey Van	12/15/22	35,577	7,115
25	Grove St Improvements	6/30/24	1,114,010	27,850
	Total Other Depreciation		<u>1,213,551</u>	<u>40,136</u>
	Total ACRS and Other Depreciation		<u>1,213,551</u>	<u>40,136</u>
	Grand Totals		<u>1,213,551</u>	<u>40,136</u>

Form 990	Event Income and Deduction Worksheet	2024
Description Special Events		
Name Meals on Wheels of Rowan		Taxpayer Identification Number 56-1152417

Use this worksheet to verify data entered for a specific activity on your form 990/990EZ

Income & Expense Summary:

1. Gross receipts or sales	1.	40,744
2. Advertising income	2.	
3. Circulation income	3.	
4. Other income	4.	
5. Returns and allowances	5.	
6. Contributions received	6.	
7. Total revenue. Add lines 1 through 6	7.	40,744
8. Cost of Goods Sold	8.	28,942
9. Employment Expense	9.	
10. Fees for services	10.	
11. Indirect Expense	11.	
12. Depreciation Expense	12.	
13. Exempt Activity Expense	13.	
14. Fundraising Expense	14.	
15. Total expenses. Add lines 8 through 14	15.	28,942
16. Net Income/Loss. Line 7 minus Line 15	16.	11,802

Expense Details - Cost of Goods Sold:

Beginning inventory	
Purchases	
Labor	
Section 263A costs	
Other costs	28,942
Ending inventory	
Total Cost of Goods Sold	28,942

Expense Details - Employment Expense:

Compensation of officers	
Other salaries and wages	
Pension plan contributions	
Other employee benefits	
Payroll taxes	
Total Employment Expense	

Expense Details - Fees for Services:

Management	
Legal	
Accounting	
Lobbying	
Professional fundraising	
Investment management	
Other	
Total Fees for Services	

Information is indicated for use on Form 990-T, Schedule A:

Schedule A, UBIT Activity Code	Seq #
<input type="checkbox"/> Part V, Debt Financing	
<input type="checkbox"/> Part VI, Controlled Org Income	
<input type="checkbox"/> Part VII, Investments for C(7)(9)(17)	
<input type="checkbox"/> Part VIII, Exploited Activities	
<input type="checkbox"/> Part IX, Advertising Income	

Expense Details - Indirect Expense:

Advertising and promotion	
Office	
Printing/publication/postage	
Info technology/Maintenance	
Royalties & License Fees	
Occupancy/Real Estate Taxes	
Travel & Repairs	
Travel/entertainment (officials)	
Conferences/meetings	
Interest	
Insurance	
Total Indirect Expense	

Expense Details - Depreciation Expense:

On investment property	
On non-investment property	
Amortization	
Depletion	
Total Depreciation Expense	

Expense Details - Exempt Activity Expense:

Repairs and Maintenance	
Bad debts	
Taxes/licenses	
Charitable contributions	
Dividend recd deductions	
Readership costs	
Other expenses	
Total Exempt Activity Expense	

Expense Details - Fundraising Expense:

Cash prizes	
Non-cash prizes	
Rent and facility costs	
Food & beverages (Part II only)	
Entertainment (Part II only)	
Other direct expenses	
Total Fundraising Expense	

Allocation of Expense to Program Service Accomplishments:

First	28,942
Second	
Third	
All other	

Taxpayer Identification Number

56-1152417

Title	Attachment Source	Proforma
MANUALLY ATTACHED TO RETURN Stock Sales 2024	V:\Users\ALan\Desktop\Stock Sales 2024.pdf	No

Form 990	Two Year Comparison Report	2023 & 2024
For calendar year 2024, or tax year beginning , ending		

Name	Taxpayer Identification Number
Meals on Wheels of Rowan	56-1152417

		2023	2024	Differences
Revenue	1. Contributions, gifts, grants	1. 1,890,245	1,486,167	-404,078
	2. Membership dues and assessments	2.		
	3. Government contributions and grants	3. 287,790	297,177	9,387
	4. Program service revenue	4. 141,593	196,162	54,569
	5. Investment income	5. 5,855	5,355	-500
	6. Proceeds from tax exempt bonds	6.		
	7. Net gain or (loss) from sale of assets other than inventory	7. -5,042	28,621	33,663
	8. Net income or (loss) from fundraising events	8. 3,751		-3,751
	9. Net income or (loss) from gaming	9.		
	10. Net gain or (loss) on sales of inventory	10.		
	11. Other revenue	11.	4,113	4,113
	12. Total revenue. Add lines 1 through 11	12. 2,324,192	2,017,595	-306,597
Expenses	13. Grants and similar amounts paid	13.		
	14. Benefits paid to or for members	14.		
	15. Compensation of officers, directors, trustees, etc.	15. 137,189	171,218	34,029
	16. Salaries, other compensation, and employee benefits	16. 357,501	365,868	8,367
	17. Professional fundraising fees	17.		
	18. Other professional fees	18. 12,825		-12,825
	19. Occupancy, rent, utilities, and maintenance	19. 20,644	17,429	-3,215
	20. Depreciation and Depletion	20. 21,337	27,378	6,041
	21. Other expenses	21. 834,402	811,235	-23,167
	22. Total expenses. Add lines 13 through 21	22. 1,383,898	1,393,128	9,230
	23. Excess or (Deficit). Subtract line 22 from line 12	23. 940,294	624,467	-315,827
Other Information	24. Total exempt revenue	24. 2,324,192	2,017,595	-306,597
	25. Total unrelated revenue	25.		
	26. Total excludable revenue	26. 146,157	234,251	88,094
	27. Total assets	27. 2,185,325	2,819,289	633,964
	28. Total liabilities	28. 96,519	111,480	14,961
	29. Retained earnings	29. 2,088,806	2,707,809	619,003
	30. Number of voting members of governing body	30. 15	15	
	31. Number of independent voting members of governing body	31. 15	15	
	32. Number of employees	32. 17	18	
	33. Number of volunteers	33.	350	

Federal Statements

Taxable Dividends from Securities

Description	Amount	Unrelated Business	Exclusion Code	Postal Code	Acquired after 6/30/75	US Obs (\$ or %)
Fidelity Accounts	\$ 5,355					
Total	\$ 5,355					

552NP Meals on Wheels of Rowan
56-1152417
FYE: 12/31/2024

Federal Statements

11/17/2025 11:35 PM

Form 990, Part IX, Line 24e - All Other Expenses

<u>Description</u>	<u>Total Expenses</u>	<u>Program Service</u>	<u>Management & General</u>	<u>Fund Raising</u>
Maintenance and Repairs	\$ 6,662	\$ 4,693	\$ 1,969	\$
Organization Dues	6,176		6,176	
Volunteers	5,507	5,507		
Amortization Right to Use	4,764	4,764		
Telephone	3,793		3,793	
Transaction Fees, Invest	1,758		1,758	
Pet Food	414	414		
Total	<u>\$ 29,074</u>	<u>\$ 15,378</u>	<u>\$ 13,696</u>	<u>\$ 0</u>

Federal Statements**Schedule A, Part II, Line 1(e)**

Description	Amount
Rowan County HCCB	\$ 132,033
American Rescue	40,144
Rowan County	125,000
Contributions and Grants	900,114
Fred and Alice Stanback	
Cash Contribution	200,020
Amy and Cliff Ritchie	
Cash Contribution	43,383
Steve and Celia Jarrett	
Cash Contribution	50,000
Raymond and Kay Coltrain	
Cash Contribution	55,750
Mariam and Robert Hayes Trust	
Cash Contribution	85,000
Food Lion FeedsCharitable Foundation	
Cash Contribution	101,900
Blanche and Julian Robertson Foundat	
Cash Contribution	50,000
Total	\$ 1,783,344

Schedule A, Part II, Line 9(e)

Description	Amount
Special Events	\$ 11,802
Less: Deductions	-1,000
Total	\$ 10,802

552NP Meals on Wheels of Rowan
56-1152417
FYE: 12/31/2024

Federal Statements

11/17/2025 11:35 PM

Schedule A, Part II, Line 12 - Current year

Description	Amount
Meal Payments	\$ 155,418
Fidelity Accounts	5,355
Other Income	4,113
Total	<u>\$ 164,886</u>

Schedule A, Part III, Line 1(e)

Description	Amount
Rowan County HCCB	\$ 132,033
American Rescue	40,144
Rowan County	125,000
Contributions and Grants	900,114
Fred and Alice Stanback	
Cash Contribution	200,020
Amy and Cliff Ritchie	
Cash Contribution	43,383
Steve and Celia Jarrett	
Cash Contribution	50,000
Raymond and Kay Coltrain	
Cash Contribution	55,750
Mariam and Robert Hayes Trust	
Cash Contribution	85,000
Food Lion FeedsCharitable Foundation	
Cash Contribution	101,900
Blanche and Julian Robertson Foundat	
Cash Contribution	50,000
Total	<u>\$ 1,783,344</u>

Federal Statements

Schedule A, Part III, Line 2(e)

Description	Amount
Meal Payments	\$ 155,418
Fidelity Accounts	5,355
Other Income	4,113
Total	\$ 164,886

Schedule A, Part III, Line 11

Description	Amount
Special Events	\$ 11,802
Less: Deductions	-1,000
Total	\$ 10,802