Transportation for Community Access

August 2026 Community Impact Grant Cycle

Compass IL

Mr. Kyle Kleist
2920 Schneider Ave SE
Menomonie, WI 54751

kleistk@cilww.com
O: 715-233-1070 x209
M: 715-308-6283

Mr. Kyle Kleist

2920 Schneider Ave SE
Menomonie
Menomonie, WI 54751

kleistk@compassil.org
O: 715-233-1070 x209
M: 715-308-6283

Application Form

Instructions
INSTRUCTIONS

Complete the grant application by responding to the fields below. Note that any fields with an asterisk are required fields and must be completed prior to submitting an application.
As you complete the form, the system will auto-save every 100 characters typed or every time you click out of a field. You may collapse question groups as you go, as an indicator to yourself that you've completed that section and to reduce scrolling.

The system also allows you to Save an application and come back to it before submitting. There is also a Collaborator feature that allows applicants to work together on a single request. https://docs.google.com/document/d/15NsdFgi3lBmBu0_pp1zj2HZ51I4mx8Wryjrx4FYOmdg/edit?usp=sharingClick here to learn about the collaborator feature. Contact the Community Foundation at (715) 232-8019 if you have any questions or problems with the form.

Request Overview

Project Title*
Please provide a descriptive Name/Title for this grant request.

Transportation for Community Access

Amount Requested*
Typical grant amounts range from $500 to $5,000 or more.

$5,000.00

Program Area*
Please check the program area that best categorizes this grant request.

Disability Services

Geographic Area Served*
Please select which geographic area is primarily being served by this request.

Dunn County wide

Does your organization function within Dunn County?*

Yes

Population Served*

Please select the specific population being served by this request. You can select age and income level in the next section. If the population this grant targets is not listed, please choose "General".

People with disabilities

Age Group Served*

Please select the specific age group served by this grant request.

All ages

Income Level Served*

Please select the income level of the target population being served by this request.

Low Income

Non Discrimination Policy*

In accordance with federal regulations, the Community Foundation of Dunn County does not discriminate based on race, color, creed, sex, religion, age, disability, sexual orientation, marital status or national origin. Do the applicant organization's employment and service practices comply with this policy?

Yes

About Your Organization

1. Organization Overview*

Please provide a brief background about your organization, including a short summary of the organization's history, mission, goals, accomplishments, and challenges.

The Center for Independent Living for Western Wisconsin (CILWW), which will start operating as Compass IL in 2025, is an Independent Living Center (ILC) established in 1980 to provide the five federally mandated core services to persons with disabilities living in the ten counties of Western Wisconsin. These core services include advocacy, information and referral, independent living skills training, peer support, and transition (including transitioning persons from institutional settings and youth transitioning to adulthood). With a mission to advocate for and with persons with disabilities to exercise their right to full participation in society, CILWW has provided various services to persons with disabilities for nearly 45 years. Compass IL provides services to persons with disabilities and older adults in ten counties of Western Wisconsin (Barron, Chippewa, Clark, Dunn, Eau Claire, Pierce, Pepin, Polk, Rusk, and St. Croix).

Compass IL's New Freedom (NF) Transportation program has been operating for over 20 years, utilizing nearly 100 volunteer drivers to provide rides for medical, nutrition, employment, social, and recreational activities to persons with disabilities, older adults, and veterans. Over the years, it has expanded beyond CILWW's ten-county services area and now provides rides in 42 counties or over half the State of Wisconsin. Currently, the NF program is averaging over 10,000 rides per year, with most of those for medical appointments and dialysis treatment being the most common. The NF Transportation

2. Current Initiatives*

Please describe your current programs, activities, community impact and the community's involvement or support of your organization.

Compass IL provides not only the five core independent living services but also Personal Care Services (PAS) and New Freedom (NF) Transportation programs. The PAS program provides personal care services to enable persons with disabilities to remain living in the community, in their own home, or in small residential facilities. The NF program uses volunteer drivers to provide rides to persons with disabilities, older adults, and veterans in 42 counties. The program also has two adaptive vans for providing rides to people who use mobility devices. A major accomplishment is how the transportation began with $5000 per year from the Anderson Foundation and provided rides in four counties. Over the past twenty-plus years, the program expanded to Compass IL's ten-county service area, working with three other Independent Living Centers and expanding to 42 counties.

Basic community involvement is the volunteer drivers who are the heart of the program. Without persons willing to volunteer their time, the program would not exist. The program is also supported by the county Aging and Disability Resource Center of Dunn County. They assist in referring persons to the program who are in need of transportation.

3. Organizational Structure*

Describe the current structure of your organization, including how the organization functions on a daily basis. (CEO, staff, volunteers, etc.)

Compass IL currently has 28 full-time employees in administration, the Independent Living Program (IL), the New Freedom Transportation Program (NF), and the Personal Assistant Service (PAS) program. The structure of the center is as follows:

- The Executive Director oversees all programs and activities and supervises the administrative staff.
- The Assistant Director works with the Executive Director in overseeing programs and activities and supervising program directors.
- The Finance Director is responsible for the fiscal management of the center and supervises the finance support staff.
- The IL Director is responsible for overseeing the IL program and supervising the Independent Living Specialist.
- The Transportation Director is responsible for overseeing the New Freedom Transportation Program and supervising the transportation specialist.
- The Personal Assistant Service (PAS) director is responsible for overseeing the PAS program and supervising the staff in a variety of roles.

About the Grant

What is the community need that this request addresses?*

Funding from the foundation would be used to provide no-cost rides to persons with disabilities and older adults who are at the highest risk of financial insecurity and unable to afford transportation co-pays, and who reside in Dunn County. With the maximum grant amount of $5000, these funds would likely be used up within 6 months. This demonstrates the need for transportation for persons with disabilities, older adults, and veterans.

There are limited transportation options for persons with disabilities and older adults who live outside the city of Menomonie. Many of the people have Medicaid or Badger Forward health insurance, which only covers rides for medical treatment. The NF program provides rides not only for medical, but for shopping, social, and recreational activities. These are the rides that allow persons with disabilities and older adults to remain living and be an active member of their community.

Project Goals and Activities*

Describe the specific goals and activities of your project and how they will be carried out or accomplished.

The goals and activities of the project would be to provide 115 no-cost rides to persons with disabilities and older adults living in Dunn County who are low-income and unable to cover the cost of copays when using the NF program for transportation. Compass IL has found that more consumers are struggling with the increased cost of living and are unable to afford the copays for rides.

The goals and activities of the project would be carried out by the Compass IL transportation program staff, who dispatch the rides with the volunteer drivers and log the rides. The NF program uses a database that tracks all rides by funding source. The NF program Director is able to track the number of rides provided by each funding source or grant, and monitor the number of rides provided for grant reporting purposes. The project would be accomplished when the NF program provides the 115 no-cost rides to persons with disabilities and older adults living in Dunn County. As previously mentioned, last fiscal year the NF program used the $5000 in grant funds received by the Community Foundation of Dunn County within 6-7 months, demonstrating the needs for the grant funds.

Project Outcomes*

Describe the anticipated outcomes resulting from this grant project, its impact and how the community will be better served.

The anticipated outcome would be providing 115 no-cost rides to persons with disabilities and older adults living in Dunn County who use the NF transportation program and are facing financial hardship. Providing no-cost rides would especially benefit persons who need ongoing rides for medical treatment and are facing financial difficulty paying for the increased transportation costs. The community will be better served by providing transportation that would benefit persons with disabilities and older adults to remain living in the community.

Anticipated Challenges*

Describe any anticipated challenges and how you will meet them.

A major challenge this year is funding for the NF program. This year, the program received a substantial nearly $200,000 cut in the Federal 5310 program, which provides funding to the States for transportation services and programs for persons with disabilities and older adults. With these cuts in federal funds, we

were unable to replace a transportation dispatch position, and we may have to let another transportation dispatch position go if we're unable to secure grant funding to make up for the loss in federal funds.

We plan to make up for the loss in federal funds by looking for grant opportunities to cover this loss. Compass IL is planning to apply for several additional grants from the Wispact and Anderson Foundations, and other area Community Foundations in the center's ten-county service area.

Sustainability*

Please describe how you will fund and continue to sustain these activities beyond the grant period.

As previously mentioned, Compass IL's New Freedom (NF) Transportation program has been operating for over 20 years, utilizing nearly 100 volunteer drivers to provide rides for medical, nutrition, employment, social, and recreational activities to persons with disabilities, older adults, and veterans. Over the years, it has expanded beyond CILWW's ten-county services area and now provides rides in 42 counties or over half the State of Wisconsin. Currently, the NF program is averaging over 10,000 rides per year, with most of those for medical appointments.

Compass IL will continue to advocate for additional funding for the 5310 program when the new transportation bill is being drafted in the House and Senate this coming year, when the Federal Transportation Act is up for reauthorization. And as previously mentioned, Compass IL will continue to seek grant funding to offset the loss in federal funding to the program.

Staff - Project Summary*

The goals and activities of the project would be to provide 115 no-cost rides to persons with disabilities and older adults living in Dunn County who are low-income and unable to cover the cost of copays when using the New Freedom program for transportation.

Grant Project Budget

Anticipated Project Income*

Please list out all anticipated sources of income for this specific grant project with amounts and whether the funding is approved or pending.

Ex: Dunn Energy Cooperative: $1,000 - Approved

I plan to seek other grant funding, such as the Inclusa Foundation, Anderson Foundation, and Bremer Foundation. These grants are available to apply for in 2026. The following is current funding for the program for 2026 and 2027.
Federal 5310 funding from Wisconsin DOT, $256,838, approved.
2027 Federal 5310 funding from Wisconsin DOT, pending.
United Way of St. Croix and Red Cedar Valleys, $3,500, approved.
Wispact Foundation, $10,000, pending
Chippewa County Community Foundation, $6,500, approved.
The fee-for-service transportation with contracted agencies is anticipated to be $74,500 for this fiscal year.
Compass IL is continuing to work with County funded transportation programs and contract to provide rides.

Total Project Expenses*

What are the total expenses for this particular grant project? This may be more than your grant request amount and helps us to understand if the Foundation is funding a portion of the project or the full cost of the project.

$5,088.75

Project Expenses Description*

Please itemize the expenses for this grant project, including a short description of each item and the anticipated cost. (Personnel, Materials and Supplies, etc.) If this grant is to cover a portion of the project, please list all expenses of the project and then specify which expenses you anticipate being supported by this CFDC grant.

The only expenses associated with this grant would be the no-cost rides provided. Based on current riders living in Dunn County who use the transportation program, the average ride is 45 miles one way. The cost for providing a ride through the program is $36.25 per ride. Based on these numbers, it is anticipated that the $5000 in funding from this grant would provide 115 rides to eligible persons.
Expenses:
Number of trips = 115
Admin costs per trip = $8
Program administrative costs = $0
Cost per trip = $36.25
Mileage budget amount = $4168.75
Total trip cost = $900
Total project budget = $5088.75

Project Budget Upload

(Optional) You may upload a separate file of your own, representing this grant request's Project Budget. For help creating the document, you can click here to download our Grant Project Budget template.

CompassIL DCCF budget 2026-27.xlsx

Letter of Support

(Optional) Letters of Support are optional, unless another organization or individual is integral to the purchase or use of the program and/or is a fiscal sponsor. Then it is required.

scan_tfischer_2026-07-28-09-23-38 (1).pdf

Additional Supporting Documents

(Optional) You may upload additional supporting documents to your request. If this grant request is to purchase a specific item or equipment, please upload a financial quote or spec sheet about the item here.

Total Number of Rides for State fiscal year 25 - 26.docx

Additional Supporting Documents

(Optional) You may upload additional supporting documents to your request. If this grant request is to purchase a specific item or equipment, please upload a financial quote or spec sheet about the item here.

Staff - Project Budget Summary*

Brief sentence about how the grant budget is broken down by item.

Mileage budget amount = $4168.75
Total trip cost = $900 (Appears to be the admin cost of $8 per trip at 115 trips)

Required Organization Financials

Current Board of Directors*

Please upload a list of your organization's current Board of Directors.

CILWW BOARD MEMBER LIST 05.20.26.docx

Organizational Budget*

Please upload your organization's most recent Operating Budget with projected revenues and expenses.

25-26 budget.pdf

Audited Financials

Please upload a copy of your organization's current Audited Financial Statement, if you are required to file.

CILWW Audit Report 9-30-25.pdf

Audit Opt-Out

Under Wis. Stat. § 202.12| a charitable organization with annual contributions over $500,000 must file an audited financial statement and include the opinion of an independent CPA. A charitable organization with annual contributions less than $500,000 and over $300,000 must file a financial statement reviewed by an independent CPA. If you do not upload an audit or financial statement, please verify that your organization is not required to based on this state statute.

Proof of 990 Filing*

Please upload proof of current IRS 990 Filing. You may upload the first page only; the full 990 document is not required.

CILWW IRS Form 990.pdf

Authorization

Applicant Agreement*

As the applicant submitting this request on behalf of the organization, you certify that:

- **The information provided in this application is complete and accurate to the best of your knowledge.**
- **Falsification of information will result in termination of any award granted.**
- **You have discussed this project and grant request with the necessary authorized representatives at your organization. They support this request and the proposed allocation of funding.**

If awarded a grant, the organization will:

- **Carry out the activities and expend grant funds as described in the proposal, to the best of their ability.**
- **Submit significant changes in the scope or budget of the project to the Foundation for approval.**
- **Complete and submit written reports as required no later than 12 months from the date the grant is awarded.**
- **Acknowledge the role of the Community Foundation of Dunn County in supporting the organization in communications with their board and the public.**
- **Provide copies of all publicity, press releases or promotional materials. If available, provide photos in digital format.**

I agree

File Attachment Summary

Applicant File Uploads

- CompassIL DCCF budget 2026-27.xlsx
- scan_tfischer_2026-07-28-09-23-38 (1).pdf
- Total Number of Rides for State fiscal year 25 - 26.docx
- CILWW BOARD MEMBER LIST 05.20.26.docx
- 25-26 budget.pdf
- CILWW Audit Report 9-30-25.pdf
- CILWW IRS Form 990.pdf

Community Foundation of Dunn County

Project Budget	$5,000.00
115 consumer trips	
50 average trip miles at .725 per mile	36.25
Dispatch and tracking per trip	8
Program Administration costs	$0
total mileage	4168.75
total trip cost	920
Total Project Budget	$5,088.75

DUNN COUNTY DHS
DEPARTMENT OF HUMAN SERVICES & ADRC

3001 US Highway 12 East, Suite 160
Menomonie, WI 54751-3045

(715) 232-1116; FAX: (715) 232-5987
ADRC: (715) 232-4006

July 28, 2026

RE: Letter of Support for Compass IL Grant Application

To Whom It May Concern:

The Aging and Disability Resource Center (ADRC) of Dunn County is pleased to provide this letter in support of Compass IL's grant application. The proposed project would expand access to transportation through the New Freedom Transportation Program by offering no-cost rides to eligible Dunn County residents for essential destinations, including medical appointments, nutrition services, employment, social engagement, and recreational activities.

Reliable transportation is one of the most significant factors affecting an individual's ability to remain healthy, independent, and connected to their community. For many older adults, individuals with disabilities, and veterans, transportation barriers can lead to missed medical appointments, food insecurity, social isolation, and reduced opportunities for employment and community participation. These challenges are often even greater in rural communities, where transportation options are limited.

The New Freedom Transportation Program helps address these barriers by providing safe, accessible, and affordable transportation for individuals who might otherwise be unable to access critical services and activities. This program promotes independence while improving quality of life and helping residents remain active participants in their communities.

The ADRC of Dunn County values our partnership with Compass IL and recognizes the positive impact their transportation services have on the residents we serve. We strongly support this funding request and encourage favorable consideration of this grant application. The investment in accessible transportation will provide meaningful benefits to individuals throughout Dunn County and strengthen the overall network of community supports available to our residents.

Thank you for your consideration.

Sincerely,

Tracy Fischer, CSW

Tracy Fischer, CSW
Manager
Aging & Disability Resource Center of Dunn County

The total number of rides provided by the New Freedom Transportation program for the State fiscal year of July 1st 2025-June 30th 2026 is as follows:

Total rides = 13,748

Medical = 7,842
Work = 3,585
Nutritional = 640
Social/Recreational = 756
Personal = 598
Shopping = 45
Education = 282

CILWW BOARD MEMBER LIST: Updated 5/22/26

BOARD PRESIDENT – 5/20/26 – 1st term
EDWIN ROTHROCK
1701 Fairway Street
EAU CLAIRE, WI 54701
Phone: 785-766-2749
Email: rothrockedwin@gmail.com
Term(s): 1st 11/2021 – 11/2024 – vice president
Committee(s): Executive, Finance

BOARD VICE PRESIDENT - 9/21/23, 1st term
SARA BENEDICT
Dunn County Criminal Justice Coordinating Council
E6511 STATE ROAD 170
COLFAX, WI 54730
Phone: 715-231-6686
Email: sbenedict@co.dunn.wi.us
Term(s): 1st 01/2018 – 01/2021 – member at large, 2nd 01/2021 – 01/2024 – secretary, 05/20/26 – vice president
Committee(s): Executive, Finance

BOARD SECRETARY – 05/20/26 – 1st term
TRACY FISCHER
Dunn County Government Center
3001 US Hwy. 12
Menomonie, Wisconsin 54751
Phone: 715-231-6481
Email: tfischer@dunn.co.wi.us
Term(s) 1st 08/01/24
Committees: Executive, Finance, Personnel

BOARD TREASURER – 09/1/23, 1st term
MELISSA LOKKEN
Financial Manager, Pillar Bank
644 220TH Street
Baldwin, WI 54002
Phone: 715-688-7217
Email: m.lokken@pillar.bank
Term(s): 1st 09/2023 – 09/2026
Committees: Executive, Finance

MEMBER AT LARGE - 6/18/21, 1st term
CRAIG TOBIAS 1735 TIMBER TRAIL
CHIPPEWA FALLS WI 54729
Phone: 715-514-8332
Email: cregtobias4653@gmail.com
Term(s): 1st 06/2021 – 0-6/2024
Committee(s): Planning

MEMBER AT LARGE – 3/23/22, 1st term
AMY ROEMHILD
St. Croix County ADRC – Social Worker II
Health & Human Services
1752 Dorsett Lane
New Richmond, WI 54017
Phone: 715-381-4361
Email: Amy.Roemhild@sccwi.gov
Term(s): 1st 1/22 – 1/25
Committees: Planning

MEMBER AT LARGE – 3/23/22, 1st term
PATRICIA GERMAN
36 West River Street Apartment 402
Chippewa Falls, Wisconsin 54729
Phone: 715-497-3615
Email: germanp@my.uwstout.edu
Term(s): 1st 01/2022 – 01/2025
Committees: Planning

MEMBER AT LARGE
DENNIS LENZ
E9382 1080 Avenue, Colfax, Wisconsin 54730
Phone: 715-926-3150
Email: denej09@gmail.com
Term(s) 1st 08/01/24
Committees: Finance

MEMBER AT LARGE – 9/18/24, 1st term
WILLIAM LIBBERTON
1605 Keanan Lane
Altoona, WI 54702
Phone: 715-514-0195
Email: williamlibberton@gmail.com
Term(s) 1st 09/18/24
Committees: Personnel

MEMBER AT LARGE – 5/20/26, 1st term
NICOLE EVERSON
2307 HOYEM LN
EAU CLAIRE WI 54703
Phone: 651-448-3678
Email: mandneverson@yahoo.com
Term(s): 1st 04/2017 – 04/2020 – member at large, 2nd 04/2020 – 04/2023 - board president, 3rd 05/2023 – 05/2026 - board president, 05/20/26 – member at large
Committee(s): Personnel

MEMBER AT LARGE – 11/21/24, 1st term
LAURA CONARD
1941 140th Avenue
Baldwin, WI 54002
Phone: 651-253-2262
Email: laurad@domagalalaw.com
Term(s) 1st 11/20/24
Committees: Personnel

25-26 PROPOSED BUDGET	Totals	IL	PAS	Transpor-tation
Indirect		51%	25%	25%
	266802	134786	66627	65389
PAS Employees			100%	
	298771		298771	
IL		100%		
	604408	604408		
Transportation				
				100%
	293218			293218
Total Wages	**1,463,198.88**	**739194**	**365398**	**358606**
direct		604408	298771	293218
indirect		134786	66627	65389
		51%	25%	25%
Fringe Benefits				
Employer Taxes (.0765)	111935	56548	27953	27433
Unemployment	0	0	0	0
Health	129747	65547	32401	31799
TSA Account (retirement 6% of gross wages)	87792	44352	21924	21516
Life Insurance (LT, AD&D, ST, Life)	18598	9396	4644	4558
Total Fringe Benefits	**348,072**	**175842**	**86922**	**85307**
Travel Expenses				
Mileage	80203	40518	20029	19656
Meals	9800	4951	2447	2402
Lodging	15000	7578	3746	3676
Conferences & Training	8000	4042	1998	1961
Airfare	1500	758	375	368
Total Travel Expenses	**114,503**	**57846**	**28594**	**28063**
Other Expenses				
Mortgage/Interest	168,000	84872	41954	41174
USF Equipment/TEPP Fund	6,000	6000		
Repairs & Maintenance	35,091	17727	8763	8600
Utilities	14,555	7353	3635	3567
Insurance Expense	20,644	10429	5155	5060
Telephone Expenses	20,714	10465	5173	5077
Postage (L&M)	9,319	4708	2327	2284
Copier Lease/Printing	3,416	1726	853	837
Audit & CAP	25,000	12630	6243	6127
Memberships/Dues	16,830	8502	4203	4125
Software/Upgrades	22,303	5000	14803	2500
miscellaneous	1,500		1500	
accomodations	3,000	3000		
bank fees	900	455	225	221
Satelite Office???	38,000	19197	9490	9313
Supplies	5,952	3007	1486	1459
PAS Payroll/Expenses	632,933		632933	
PAS Agency Payments	pass thru			
Depreciation	book value			
Community Activities	11,700	5911	2922	2867
NF Rider/Driver Expenses	539,328			539328
Outsource HR & Website	14,000	7073	3496	3431

25-26 APPROVED BUDGET	Totals	IL	PAS	Transpor-tation
Total Other Expenses	1,589,184	208,054	745,161	635,970
Total Expenses	**3,514,957**	**1180936**	**1226076**	**1107945**
INCOME				
Federal IL	526,427	526427		
State GPR & Soc Sec (10K)	10,000	10000		
WisTech	40,000	40000		
DHS Part B	25,726	25726		
New Freedom	520,000			520000
Transportation Mileage Reimbursements	481,799			481799
Transportation FFS	92,072			92072
Other Trans Revenue	30,000			30000
WisLoan/Telework	10,000	10000		
Fee For Service Miscellaneous	92,460	92460		
Accessibility	57,070	57070		
DVR Services	168,690	168690		
PSC USF	43,750	43750		
PAS	1,415,002		1415002	
Total Income	3,512,996	974,123	1,415,002	1,123,871
PROFIT/LOSS	**-1,961.53**	**-206813**	**188926**	**15925**

ASSUMPTIONS:

salaries & fringe based on wage scale
expense based actual to date as of 6/30/25
income based on actual to date as of 6/30/25 and current grant amounts
community activities include 45 anniversary expenses
does not include HR position
does include oursourcing HR/EAP cost

looking at lowering costs for satelite office

Historically, it has been the intent that the PAS program supports IL & Trans

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC. DBA: COMPASS IL

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEARS ENDED SEPTEMBER 30, 2025 AND 2024

CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
TABLE OF CONTENTS
YEARS ENDED SEPTEMBER 30, 2025 AND 2024

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT

Board of Directors
Center for Independent Living for Western Wisconsin, Inc.
dba: Compass IL
Menomonie, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL (a nonprofit organization), which comprise the statements of financial position as of September 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL as of September 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auding Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL ability to continue as a going concern within one year after the date the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

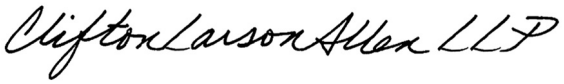
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining,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

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

Board of Directors
Center for Independent Living for Western Wisconsin, Inc.
dba: Compass IL

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 18, 2026, on our consideration of Center for Independent Living for Western Wisconsin, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Center for Independent Living for Western Wisconsin, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center for Independent Living for Western Wisconsin, Inc.'s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
February 18, 2026

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2025 AND 2024

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$ 612,018	$ 1,033,801
Certificates of Deposit	1,096,461	1,095,331
Short-Term Investments	79,794	72,683
Accounts Receivable	356,384	314,229
Grants Receivable	555,448	191,961
Prepaid Expenses	19,946	-
Total Current Assets	2,720,051	2,708,005
NET PROPERTY AND EQUIPMENT		
Property and Equipment	3,111,303	3,104,083
Less: Accumulated Depreciation	869,077	778,126
Total Net Property and Equipment	2,242,226	2,325,957
OPERATING RIGHT-OF-USE ASSET, NET	11,027	34,651
OTHER ASSETS		
Security Deposits	3,510	3,510
Total Assets	$ 4,976,814	$ 5,072,123
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current Maturities of Long-Term Debt	$ 1,756,960	$ 79,798
Current Lease Liability - Operating	11,307	26,305
Accounts Payable	62,198	87,436
Accrued Expenses	122,347	138,496
Refundable Advance	891	839
Total Current Liabilities	1,953,703	332,874
LONG-TERM LIABILITIES		
Long-Term Debt, Less Current Maturities	-	1,756,938
Long-Term Lease Liability - Operating, Less Current Maturities	-	9,059
Total Long-Term Liabilities	-	1,765,997
Total Liabilities	1,953,703	2,098,871
NET ASSETS		
Without Donor Restrictions	3,023,111	2,973,252
Total Net Assets	3,023,111	2,973,252
Total Liabilities and Net Assets	$ 4,976,814	$ 5,072,123

See accompanying Notes to Financial Statements.

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2025 AND 2024

	2025			2024		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
REVENUES AND OTHER SUPPORT						
Grants	$ 1,219,921	$ 35,000	$ 1,254,921	$ 1,320,630	$ 35,000	$ 1,355,630
Program Service	862,758	-	862,758	984,087	-	984,087
Interest Income	26,190	-	26,190	43,560	-	43,560
Unrealized Gain on Investments	2,994	-	2,994	14,313	-	14,313
MA/PCW Income	1,470,884	-	1,470,884	1,368,066	-	1,368,066
Miscellaneous	8,795	-	8,795	3,436	-	3,436
Net Assets Released from Restriction	35,000	(35,000)	-	35,000	(35,000)	-
Total Revenues and Other Support	3,626,542	-	3,626,542	3,769,092	-	3,769,092
EXPENSES						
Program Services	3,039,900	-	3,039,900	3,160,954	-	3,160,954
Management and General	536,783	-	536,783	545,138	-	545,138
Total Expenses	3,576,683	-	3,576,683	3,706,092	-	3,706,092
CHANGE IN NET ASSETS	49,859	-	49,859	63,000	-	63,000
Net Assets - Beginning of Year	2,973,252	-	2,973,252	2,910,252	-	2,910,252
NET ASSETS - END OF YEAR	$ 3,023,111	$ -	$ 3,023,111	$ 2,973,252	$ -	$ 2,973,252

See accompanying Notes to Financial Statements.

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
STATEMENTS OF FUNCTIONAL EXPENSES
YEARS ENDED SEPTEMBER 30, 2025 AND 2024

	2025			2024		
	Program Services	Management and General	Totals	Program Services	Management and General	Totals
Salaries	$ 864,090	$ 331,365	$ 1,195,455	$ 877,811	$ 321,221	$ 1,199,032
Payroll Taxes and Benefits	252,818	96,861	349,679	270,713	99,114	369,827
Personal Care Payroll and Taxes	900,006	-	900,006	844,212	-	844,212
Total Compensation	2,016,914	428,226	2,445,140	1,992,736	420,335	2,413,071
Travel and Training	90,477	19,831	110,308	101,817	24,228	126,045
Program Expenses	624,600	-	624,600	734,256	-	734,256
Printing	2,208	846	3,054	1,483	543	2,026
Postage	6,733	2,580	9,313	7,656	2,803	10,459
Supplies	5,527	2,118	7,645	6,371	2,333	8,704
Telephone and Utilities	25,685	9,841	35,526	28,209	9,729	37,938
Depreciation	65,758	25,193	90,951	72,816	26,659	99,475
Dues and Subscriptions	2,310	605	2,915	15,324	5,574	20,898
Rent	31,069	-	31,069	32,933	-	32,933
Insurance	25,005	9,580	34,585	23,881	8,743	32,624
Computer Expense	20,418	2,253	22,671	22,193	2,330	24,523
Professional Fees	-	24,413	24,413	-	31,875	31,875
Repairs and Maintenance	28,873	11,062	39,935	26,422	9,673	36,095
Mortgage Interest	90,408	-	90,408	93,995	-	93,995
Miscellaneous	3,865	235	4,100	862	313	1,175
Total Expenses by Function	$ 3,039,900	$ 536,783	$ 3,576,683	$ 3,160,954	$ 545,138	$ 3,706,092

See accompanying Notes to Financial Statements.

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2025 AND 2024

	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$ 49,859	$ 63,000
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation	90,951	99,475
Noncash Operating Lease Expense	(433)	83
Unrealized Gain on Investments	(2,994)	(14,313)
Dividends Reinvested into Investment Account	(4,117)	(2,757)
(Increase) Decrease in:		
Accounts Receivable	(42,155)	31,785
Grants Receivable	(363,487)	(63,416)
Prepaid Expenses	(19,946)	14,669
Increase (Decrease) in:		
Accounts Payable	(25,238)	12,498
Accrued Expenses	(16,149)	38,530
Deferred Revenue	52	(22,954)
Net Cash Provided (Used) by Operating Activities	(333,657)	156,600
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(7,220)	(9,301)
Purchase of Certificates of Deposit	(1,130)	(31,872)
Net Cash Used by Investing Activities	(8,350)	(41,173)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long-Term Debt Principal Payments	(79,776)	(81,062)
Net Cash Used by Financing Activities	(79,776)	(81,062)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(421,783)	34,365
Cash and Cash Equivalents - Beginning of Year	1,033,801	999,436
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 612,018	$ 1,033,801
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Interest Paid	$ 90,408	$ 93,995

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL (the Organization) was established on October 1, 1993, and is organized to provide and promote independent living alternatives for persons with disabilities in a 10-county area of Western Wisconsin.

The Organization also provides administrative services for a number of group homes that provide medical assistance and personal care services to disabled individuals. These services are billed under the State of Wisconsin Medical Assistance Program. Activity related to this program is identified as MA/PCW.

Basis of Presentation

Net assets are classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

Net Assets *Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could vary from those estimates.

Cash and Cash Equivalents

For purposes of reporting cash flows, the Organization considers all highly liquid debt instruments with an initial maturity of less than three months to be cash equivalents. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, cash in bank may exceed FDIC insurable limits.

Certificates of Deposit

Certificates of deposit are recorded at cost.

Investments

Investments consist of mutual funds recorded at fair value and money market funds recorded at cost, which approximates fair value.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts Receivable

The Organization provides an allowance for credit losses using the allowance method, which is based on management judgment considering historical information. Services are sold on an unsecured basis. Payment is required 30 days after receipt of invoice. Accounts past due more than 90 days are individually analyzed for collectibility. At September 30, 2025 and 2024, no allowance for credit losses was deemed necessary.

Grants Receivable

Receivables are stated at net realizable value. Accordingly, bad debts are provided on the allowance method based on historical experience and management's evaluation of outstanding grants receivable at the end of the year. All receivables are deemed collectible by management as of September 30, 2025 and 2024.

Property and Equipment and Depreciation

Capital expenditures of $5,000 or more with an estimated useful life greater than one year are capitalized. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets as follows:

Equipment	5 to 10 Years
Software Licenses	3 Years
Buildings and Improvements	20 to 40 Years

Leases

The Organization determines if an arrangement is a lease at inception. Operating leases are included in right-of-use (ROU) assets – operating and lease liability – operating, and finance leases are included in right-of-use (ROU) assets – financing and lease liability – financing in the statement of financial position.

ROU assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Organization uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense for operating lease payments is recognized on a straight-line basis over the lease term. The Organization has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease liabilities or right of use assets on the statement of financial position.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Leases (Continued)

In evaluating contracts to determine if they qualify as a lease, the Organization considers factors such as if the Organization has obtained substantially all of the rights to the underlying asset through exclusivity, if the Organization can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

The individual lease contracts do not provide information about the discount rate implicit in the lease. Therefore, the Organization has elected to use a risk-free discount rate determined using a period comparable with that of the lease term for computing the present value of lease liabilities.

Revenue Recognition

The Organization has evaluated the nature, amount, timing, and uncertainty of revenue and cash flows using the five-step process provided within ASU 2014-09.

The Organization's contracts contain one performance obligation, providing transportation, home care or other services to individuals under contracts with various funding sources. Signed contracts are entered into with all parties and the performance obligation is met at a point in time when the service is performed. The transaction price is determined based on the amount in the individual contracts.

Revenue for MA/PCW program is recorded when the Organization provides the billing service for the Medicaid reimbursement. The Organization serves as the billing agent for other agencies and submits Medicaid claims to the state for reimbursement. After receiving the funds, the Organization disburses the amounts to the agencies and keeps the administrative fee. Revenue recorded on the Organization's books is the administrative fee.

Contributions

Contributions are recorded as revenue when received or promised (pledged) unconditionally, at their fair value. Gifts received with donor stipulations that limit the use of the donated assets are reported as net assets with donor restrictions. When a donor restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. It is the Organization's policy to record contributions with donor restrictions received and expended in the same accounting period in net assets without donor restrictions.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contributions (Continued)

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants. Amounts received are recognized as earned and are reported as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received but not yet earned are reported as a refundable advance in the statement of financial position. Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such a review reduces expenditures allowable under these contracts, the Organization will record such disallowance at the time the final assessment is made. The Organization received cost-reimbursable grants of $39,306, for which qualifying expenditures have not yet been incurred as of September 30, 2025, with refundable advances of $891.

Concentrations of Credit Risk

The Organization receives the majority of its funding from various federal, state, and local governmental entities. This funding is subject to the administrative directives, rules, and regulations of these funding sources.

Income Tax Status

The Organization has been granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and Wisconsin statute. It has been classified as an organization that is not a private foundation under the Internal Revenue Code and charitable contributions by donors are tax deductible.

The Organization has evaluated its tax position and determined it has no uncertain tax positions as of September 30, 2025.

Functional Expense Allocation

Personnel costs are allocated between program services and management and general based on an analysis of personnel time spent on various programs. Rent and utilities are allocated based on estimate of space utilized by various programs. Other expenses are allocated based on same percentage as payroll costs. Fundraising costs are immaterial and are included in management and general expenses.

Fair Value Measurements

The Organization measures fair value using a three-level hierarchy for fair value measurements based upon the transparency of inputs to the valuation of an asset or liability. Inputs may be observable or unobservable and refer broadly to the assumptions that market participants would use in pricing the asset or liability. Observable inputs reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs reflect the reporting entity's own assumptions about the assumptions that market participants would use in pricing the asset or liability developed based on the best information available in the circumstances.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

The objective of a fair value measurement is to determine the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). Accordingly, the fair value hierarchy gives the highest priority to quoted prices (unadjusted) in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The Organization may use valuation techniques consistent with the market, income, and cost approaches to measure fair value.

The inputs used to measure fair value are categorized into the following three categories:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds the Organization has the ability to access as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the Organization's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through February 18, 2026, the date the financial statements were available to be issued.

NOTE 2 SHORT-TERM INVESTMENTS

Unrealized gains for the years ended September 30, 2025 and 2024 were $2,994 and $14,313, respectively. Short-term investments consisted of equity mutual funds at September 30, 2025 and 2024.

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment are stated at cost less accumulated depreciation as follows:

	2025	2024
Land	$ 144,510	$ 144,510
Buildings	2,751,422	2,751,422
Furniture and Equipment	215,371	208,151
Total	3,111,303	3,104,083
Accumulated Depreciation	(869,077)	(778,126)
Total	$ 2,242,226	$ 2,325,957

NOTE 4 LONG-TERM DEBT

Long-term debt consisted of the following at September 30:

Description	2025	2024
Loan from Bremer Bank payable in monthly interest-only installments of $7,042 at an interest rate of 5%. Final payment of interest and principal due in August 2026. Secured by real and personal property of the Organization.	$ 1,690,000	$ 1,690,000
Loan from Bremer Bank payable in monthly installments of $7,043, including interest at 4.24%. Secured by real and personal property of the Organization. Final payment due in August 2026.	66,960	146,736
Total	1,756,960	1,836,736
Less: Current Maturities	1,756,960	79,798
Long-Term Debt, Net of Current Maturities	$ -	$ 1,756,938

NOTE 4 LONG-TERM DEBT (CONTINUED)

Capitalized lease assets consist of the following at September 30:

	2025	2024
Equipment	$ -	$ 19,349
Less: Accumulated Depreciation	-	19,349
Total	$ -	$ -

Depreciation expense on capitalized lease assets for the years ending September 30, 2025 and 2024 was $0.

Future payments on long-term debt are as follows:

Year Ending September 30,	Amount
2026	$ 1,756,960
Total	$ 1,756,960

NOTE 5 RETIREMENT PLAN

Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL (the Organization) has a Section 403(b) plan covering all permanent employees. Contributions are discretionary and are based on a percentage of an individual's salary. Contributions to the plan for the years ended September 30, 2025 and 2024 were $74,668 and $59,668, respectively.

NOTE 6 LEASES – ASC 842

The Organization leases an office space for a four-year term under a long-term, noncancelable lease agreement. The Organization entered into this lease for office space on March 1, 2021, and expires in February 2026. The lease provides for no renewal options.

NOTE 6 LEASES – ASC 842 (CONTINUED)

The following table provides quantitative information concerning the Organization's leases at September 30.

	2025	2024
Lease Costs:		
Operating Lease Costs	$ 24,422	$ 28,778
Total Lease Costs	$ 24,422	$ 28,778
Other Information:		
Operating Cash Flows from Operating Leases	$ 24,856	$ 28,778
Operating Leases	0.3 Years	1.3 Years
Weighted-Average Discount Rate - Operating	3.90%	3.90%

The Organization classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of September 30, 2025, is as follows:

Year Ending September 30,	Operating Leases
2026	$ 11,380
Undiscounted Cash Flows	11,380
Less: Imputed Interest	(73)
Total Present Value	$ 11,307

NOTE 7 FAIR VALUE MEASUREMENTS

The Organization uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. For additional information on how the Organization measures fair value, refer to Note 1 – Summary of Significant Accounting Policies.

NOTE 7 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table presents the fair value hierarchy for the balances of assets and liabilities of the Organization measured at fair value on a recurring basis as of September 30:

	2025			
	Level 1	Level 2	Level 3	Total
Mutual Funds - Equity	$ 79,794	$ -	$ -	$ 79,794

	2024			
	Level 1	Level 2	Level 3	Total
Mutual Funds - Equity	$ 72,683	$ -	$ -	$ 72,683

NOTE 8 LIQUIDITY AND AVAILABILITY

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

	2025	2024
Cash and Cash Equivalents	$ 612,018	$ 1,033,801
Certificates of Deposit	1,096,461	1,095,331
Short-Term Investments	79,794	72,683
Accounts Receivable	356,384	314,229
Grants Receivable	555,448	191,961
Total Financial Assets Available to Meet General Expenditures Within One Year	$ 2,700,105	$ 2,708,005

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION

Board of Directors
Center for Independent Living for Western Wisconsin, Inc.
dba: Compass IL
Menomonie, Wisconsin

We have audited the financial statements of Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL as of and for the year ended September 30, 2025, and have issued our report thereon dated February 18, 2026, which expressed an unmodified opinion on those financial statements. Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information on pages 18 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
February 18, 2026

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
SCHEDULE OF REVENUES AND EXPENSES BY GRANT
YEAR ENDED SEPTEMBER 30, 2025
(SEE INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION)

	Federal Grant	State Grant	Wisconsin Tech	MA/PCW	Transportation	Other	Total
REVENUES							
Grants	$ 523,780	$ 35,738	$ 42,677	$ -	$ 617,051	$ 35,675	$ 1,254,921
Program Service	-	-	-	-	586,214	276,544	862,758
Interest Income	-	-	-	-	-	26,190	26,190
Investment Loss	-	-	-	-	-	2,994	2,994
PCW Income	-	-	-	1,470,884	-	-	1,470,884
Miscellaneous	-	-	-	-	-	8,795	8,795
Total Revenues	523,780	35,738	42,677	1,470,884	1,203,265	350,198	3,626,542
EXPENSES							
Salaries	549,449	53,876	74,581	76,790	366,180	74,581	1,195,455
Payroll Taxes and Benefits	137,766	12,441	17,773	77,121	86,803	17,775	349,679
Personal Care Payroll and Taxes	-	-	-	900,006	-	-	900,006
Travel and Training	71,591	-	-	25,947	12,770	-	110,308
Program Expenses	4,596	135	3,028	15,514	572,627	27,240	623,140
Printing	1,160	111	159	689	776	159	3,054
Postage	3,537	339	484	2,102	2,366	485	9,313
Supplies	2,904	285	394	1,733	1,935	394	7,645
Telephone and Utilities	13,491	1,294	1,848	8,019	9,026	1,848	35,526
Depreciation	34,561	3,638	4,548	20,919	22,738	4,547	90,951
Dues and Subscriptions	2,185	-	-	730	-	-	2,915
Rent	11,806	1,243	1,553	7,146	7,767	1,554	31,069
Insurance	13,134	1,259	1,799	7,807	8,787	1,799	34,585
Computer Expense	8,132	-	-	14,189	350	-	22,671
Professional Fees	9,271	889	1,270	5,511	6,202	1,270	24,413
Repairs and Maintenance	15,166	1,454	2,077	9,014	10,146	2,078	39,935
Mortgage Interest	34,355	3,616	4,520	20,794	22,602	4,521	90,408
Miscellaneous	323	31	44	192	216	4,804	5,610
Total Expenses	913,427	80,611	114,078	1,194,223	1,131,291	143,055	3,576,683
REVENUES OVER (UNDER) EXPENSES	$ (389,647)	$ (44,873)	$ (71,401)	$ 276,661	$ 71,975	$ 207,144	$ 49,859

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED SEPTEMBER 30, 2025

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Transportation				
TRANSPORTATION SERVICES PROGRAM CLUSTER				
ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES				
Via Wisconsin Department of Transportation	20.513	1245-2016-1	N/A	$ 535,454
Via Pierce County Department of Human Services		N/A	N/A	11,429
Via St. Croix County Department of Health and Human Services		N/A	N/A	35,000
Total Department of Transportation				581,883
U.S. Department of Health and Human Services				
ACL INDEPENDENT LIVING STATE GRANTS				
Via Wisconsin Department of Health Services	93.369	CARS Line 511001	N/A	23,152
CENTERS FOR INDEPENDENT LIVING	93.432	Direct	N/A	523,780
ASSISTIVE TECHNOLOGY				
Via Wisconsin Department of Health Services	93.464			
Via University of Wisconsin Stout		Wis-Tech 2024-2025	N/A	42,677
Via Independence First		Wis-Loan 2024-2025	N/A	9,950
Total 93.464				52,627
Total Department of Health and Human Services				599,559
Total Expenditures of Federal Awards				$ 1,181,442

State Grantor/Pass-Through Grantor/ Program or Cluster Title	State ID Number	Amount
Wisconsin Department of Health Services		
INDEPENDENT LIVING	435.511000	$ 10,014
TTL VII Ch 1 PRT B IL SVS	435.511001	2,572
Total Wisconsin Department of Health Services		12,586
Wisconsin Public Service Commission		
UNIVERSAL PROJECT	None	35,675
Total Expenditures of State Awards		$ 48,261

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
SEPTEMBER 30, 2025

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL (the Organization) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the U.S. Office of Management and Title 2 U.S. *Code of Federal Regulations* Part 200. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COSTS

Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL (the Organization) has a provisional approved indirect cost rate. The amount of indirect costs charged to grants is less than that rate. The Organization has elected not to use the de minimis cost rate of 10% as allowed under Uniform Guidance.

NOTE 4 SUBRECIPIENTS

Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL (the Organization) had no subrecipients of federal funds during the period ended September 30, 2025.

NOTE 5 VENDOR CONTRACTS

The accompanying schedule of expenditures of federal and state awards does not include rate-based vendor contracts. During the fiscal year ended September 30, 2025, the Organization received $161,051 from counties through Children's Long-Term Support Program, $252,880 from IRIS and other managed care organization for personal care services, $167,805 from Wisconsin Department of Workforce Development for various services, and $618,316 from various counties and managed care organizations for transportation, mileage reimbursements, and other services.

CliftonLarsonAllen LLP
CLAconnect.com

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

Board of Directors
Center for Independent Living for Western Wisconsin, Inc.
dba: Compass IL
Menomonie, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Independent Living for Western Wisconsin, Inc., dba: Compass IL which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 18, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL internal control. Accordingly, we do not express an opinion on the effectiveness of Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

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

Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

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

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
February 18, 2026

CliftonLarsonAllen LLP
CLAconnect.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors
Center for Independent Living for Western Wisconsin, Inc.
dba: Compass IL
Menomonie, Wisconsin

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and that could have a direct and material effect on each of Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL major and state federal programs for the year ended September 30, 2025. Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Center for Independent Living for Western Wisconsin, Inc.'s dba: Compass IL internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

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

Board of Directors
Center for Independent Living for Western Wisconsin, Inc.
dba: Compass IL

Report on the Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance

We have audited the financial statements of Center for Independent Living for Western Wisconsin, Inc. dba: Compass IL as of and for the year ended September 30, 2025, and have issued our report thereon dated February 18, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
February 18, 2026

CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.
DBA: COMPASS IL
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2025

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
   - Material weakness(es) identified? x yes ___ no
   - Significant deficiency(ies) identified? ___ yes x none reported
3. Noncompliance material to financial statements noted? ___ yes x no

Federal Awards

1. Internal control over major federal programs:
   - Material weakness(es) identified? ___ yes x no
   - Significant deficiency(ies) identified? ___ yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ___ yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)	**Name of Federal Program or Cluster**
20.513	Enhanced Mobility of Seniors and Individuals with Disabilities

Dollar threshold used to distinguish between Type A and Type B programs: $ 1,000,000

Auditee qualified as low-risk auditee? ___ yes x no

Section II – Financial Statement Findings

2025– 001

Type of Finding:

- Material Weakness in Internal Control Over Financial Reporting

Condition: The Organization does not have a policy in place to provide reasonable assurance that financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP); therefore, the potential exists that a material misstatement of the annual financial statements could occur and not be prevented, or detected and corrected, by the Organization's internal controls.

Criteria or specific requirement: Internal controls should be in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

Context: While performing audit procedures, it was noted that management does not have internal controls in place to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

Effect: The lack of controls in place over the financial reporting function increases the risk of misstatements, fraud, or errors occurring and not being detected and corrected.

Cause: The Organization has not adopted a policy to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP; however, management has reviewed and approved the annual financial statements and related notes, as prepared by the audit firm, and has accepted responsibility for those financial statements.

Repeat Finding: The finding is a repeat of a finding in the immediately prior year. Prior year finding number was 2024-001.

Recommendation: The Organization should evaluate its financial reporting processes and controls, including the expertise of its internal staff, to determine whether additional controls over the preparation of annual financial statements can be implemented to provide reasonable assurance that financial statements are prepared in accordance with U.S. GAAP.

Views of responsible officials and planned corrective actions: Management will continue to rely on the audit firm to draft the financial statements and the related notes to the financial statements, and will review, approve, and accept responsibility for the annual financial statements prior to their issuance.

Section III – Findings and Questioned Costs – Federal and State Awards

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

Form **8868**
(Rev. January 2024)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
CENTER FOR INDEPENDENT LIVING
FOR WESTERN WISCONSIN, INC.

Taxpayer identification number (TIN)
39-1758740

Number, street, and room or suite no. If a P.O. box, see instructions.
2920 SCHNEIDER AVENUE EAST

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
MENOMONIE, WI 54751

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of TAMMY POPPLE-GRAGE
2920 SCHNEIDER AVE SE - MENOMONIE, WI 54751

Telephone No. 715-233-1070 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ..... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until AUGUST 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☐ calendar year 20 _____ or
☒ tax year beginning OCT 1, 20 23, and ending SEP 30, 20 24

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2024)

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Form **990**

Department of the Treasury
Internal Revenue Service

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

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning OCT 1, 2023 **and ending** SEP 30, 2024

B Check if applicable:
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/ termin-ated
- ☐ Amended return
- ☐ Applica-tion pending

C Name of organization
CENTER FOR INDEPENDENT LIVING
FOR WESTERN WISCONSIN, INC.

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
2920 SCHNEIDER AVENUE EAST

City or town, state or province, country, and ZIP or foreign postal code
MENOMONIE, WI 54751

F Name and address of principal officer: KYLE KLEIST
SAME AS C ABOVE

D Employer identification number
39-1758740

E Telephone number
715-233-1070

G Gross receipts $ 3,754,779.

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

H(c) Group exemption number

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

J Website: WWW.CILWW.COM

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1993 **M** State of legal domicile: WI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: THE CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN (CILWW) ADVOCATES FOR THE FULL

2 Check this box ☐ 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	10
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	10
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	124
6	Total number of volunteers (estimate if necessary)	6	121
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.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	1,317,036.	1,355,630.
9	Program service revenue (Part VIII, line 2g)	2,268,356.	2,352,153.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	27,373.	43,560.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	0.	3,436.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	3,612,765.	3,754,779.

Expenses

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)	2,295,987.	2,413,071.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,309,140.	1,293,021.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	3,605,127.	3,706,092.
19	Revenue less expenses. Subtract line 18 from line 12	7,638.	48,687.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	5,088,874.	5,072,123.
21	Total liabilities (Part X, line 26)	2,178,622.	2,098,871.
22	Net assets or fund balances. Subtract line 21 from line 20	2,910,252.	2,973,252.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer — Date

KYLE KLEIST, EXECUTIVE DIRECTOR
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
DAWN YARRINGTON	DAWN YARRINGTON	05/23/25	☐	P01584414

Firm's name CLIFTONLARSONALLEN LLP — Firm's EIN 41-0746749

Firm's address 3402 OAKWOOD MALL DRIVE, SUITE 100
EAU CLAIRE, WI 54701-7672 — Phone no. 715-852-1100

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

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
THE CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN (CILWW) ADVOCATES FOR THE FULL PARTICIPATION IN SOCIETY OF ALL PERSONS WITH DISABILITIES. OUR GOAL IS EMPOWERING INDIVIDUALS TO EXERCISE CHOICES TO MAINTAIN OR INCREASE THEIR INDEPENDENCE. OUR STRATEGY IS PROVIDING

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 $ 730,727. including grants of $ 0.) (Revenue $ 383,117.)
PROVIDE AND PROMOTE INDEPENDENT LIVING ALTERNATIVES FOR PERSONS WITH DISABILITIES IN A TEN-COUNTY AREA OF WESTERN WISCONSIN. TO ENHANCE INDIVIDUALS SELF-DETERMINATION AND PARTICIPATION IN SOCIETY. FOR MORE INFORMATION ON OUR PROGRAMS, PLEASE VISIT OUR WEBSITE AT WWW.CILWW.COM

4b (Code:) (Expenses $ 1,278,319. including grants of $ 0.) (Revenue $ 600,970.)
TRANSPORTATION PROGRAM - VOLUNTEER DRIVERS GAVE INDIVIDUALS RIDES TO APPOINTMENTS AT NO COST TO THESE INDIVIDUALS.

4c (Code:) (Expenses $ 1,151,908. including grants of $ 0.) (Revenue $ 1,368,066.)
PERSONAL CARE WORKERS PROVIDED SERVICES TO CILWW CLIENTS.

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

4e Total program service expenses 3,160,954.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	51		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		X	

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** 124			
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	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
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		X
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		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		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 the 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, or 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 X

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10		
	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.				
b	Enter the number of voting members included on line 1a, above, who are independent	1b	10		
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	X	
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	X	
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 WI

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

TAMMY POPPLE-GRAGE - 715-233-1070
2920 SCHNEIDER AVE SE, MENOMONIE, WI 54751

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KYLE KLEIST EXECUTIVE DIRECTOR	40.00			X				85,732.	0.	13,111.
(2) NICOLE EVERSON BOARD PRESIDENT	2.00	X		X				0.	0.	0.
(3) EDWIN ROTHROCK BOARD VICE PRESIDENT	2.00	X		X				0.	0.	0.
(4) MELISSA LOKKEN BOARD TREASURER	2.00	X		X				0.	0.	0.
(5) SARA BENEDICT BOARD SECRETARY	2.00	X		X				0.	0.	0.
(6) PATRICIA GERMAN DIRECTOR	2.00	X						0.	0.	0.
(7) LESLIE FIJALKIEWICZ DIRECTOR	2.00	X						0.	0.	0.
(8) CRAIG TOBIAS DIRECTOR	2.00	X						0.	0.	0.
(9) AMY ROEMHILD DIRECTOR	2.00	X						0.	0.	0.
(10) DAVE DELAMBO DIRECTOR	2.00	X						0.	0.	0.
(11) DENNIS LENZ DIRECTOR	2.00	X						0.	0.	0.
(12) TRACY FISCHER DIRECTOR	2.00	X						0.	0.	0.
(13) WILLIAM LIBBERTON DIRECTOR	2.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal								85,732.	0.	13,111.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								85,732.	0.	13,111.

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

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		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? *If "Yes," complete Schedule J for such individual*		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? *If "Yes," complete Schedule J for such person*		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

Part VIII Statement of Revenue

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

				(A) 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	1,349,630.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	6,000.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			1,355,630.			
Program Service Revenue		Business Code					
	2a PERSONAL CARE SERVICES	624100		1,368,066.	1,368,066.		
	b PROGRAM SERVICES	624100		984,087.	984,087.		
	c						
	d						
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			2,352,153.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			43,560.			43,560.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real	(ii) Personal			
	6a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	7a					
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b Less: direct expenses	8b					
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances	10a					
	b Less: cost of goods sold	10b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a OTHER INCOME	900099		3,436.			3,436.
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d			3,436.			
	12 **Total revenue.** See instructions			3,754,779.	2,352,153.	0.	46,996.

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	103,290.		103,290.	
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	1,900,822.	1,679,883.	220,939.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	56,660.	43,677.	12,983.	
9 Other employee benefits	199,520.	146,048.	53,472.	
10 Payroll taxes	152,779.	123,128.	29,651.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	31,875.		31,875.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)				
12 Advertising and promotion				
13 Office expenses	21,189.	15,510.	5,679.	
14 Information technology	24,523.	22,193.	2,330.	
15 Royalties				
16 Occupancy	70,871.	61,142.	9,729.	
17 Travel	126,045.	101,817.	24,228.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	93,995.	93,995.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	99,475.	72,816.	26,659.	
23 Insurance	32,624.	23,881.	8,743.	
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 PROGRAM EXPENSES	734,256.	734,256.		
b REPAIRS AND MAINTENANCE	36,095.	26,422.	9,673.	
c DUES AND SUBSCRIPTIONS	20,898.	15,324.	5,574.	
d MISCELLANEOUS EXPENSE	1,175.	862.	313.	
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	3,706,092.	3,160,954.	545,138.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	493,411.	1	518,846.
	2	Savings and temporary cash investments	1,569,484.	2	1,610,286.
	3	Pledges and grants receivable, net	128,545.	3	191,961.
	4	Accounts receivable, net	346,014.	4	314,229.
	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	14,669.	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a: 3,104,083.			
	b	Less: accumulated depreciation — 10b: 778,126.	2,416,131.	10c	2,325,957.
	11	Investments - publicly traded securities	55,613.	11	72,683.
	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	65,007.	15	38,161.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	5,088,874.	16	5,072,123.
Liabilities	17	Accounts payable and accrued expenses	174,904.	17	225,932.
	18	Grants payable		18	
	19	Deferred revenue	23,793.	19	839.
	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	1,917,798.	23	1,836,736.
	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	62,127.	25	35,364.
	26	**Total liabilities.** Add lines 17 through 25	2,178,622.	26	2,098,871.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	2,910,252.	27	2,973,252.
	28	Net assets with donor restrictions		28	
		Organizations that do not follow FASB ASC 958, check here ☐ **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	2,910,252.	32	2,973,252.
	33	Total liabilities and net assets/fund balances	5,088,874.	33	5,072,123.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,754,779.
2	Total expenses (must equal Part IX, column (A), line 25)	2	3,706,092.
3	Revenue less expenses. Subtract line 2 from line 1	3	48,687.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	2,910,252.
5	Net unrealized gains (losses) on investments	5	14,313.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,973,252.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ 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: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2a		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: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis	2b	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.	2c	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?	3a	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	3b	X	

SCHEDULE A (Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	Employer identification number
CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.	39-1758740

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? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1441601.	2106455.	2004117.	1317036.	1355630.	8224839.
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	1441601.	2106455.	2004117.	1317036.	1355630.	8224839.
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.						8224839.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	1441601.	2106455.	2004117.	1317036.	1355630.	8224839.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	3,817.	3,190.	3,350.	27,373.	43,560.	81,290.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)					3,436.	3,436.
11 **Total support.** Add lines 7 through 10						8309565.
12 Gross receipts from related activities, etc. (see instructions)					12	10,998,552.

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** ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	98.98 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.52 %

16a **33 1/3% support test - 2023.** 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 ☒

b **33 1/3% support test - 2022.** 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 ☐

17a **10% -facts-and-circumstances test - 2023.** 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 ☐

b **10% -facts-and-circumstances test - 2022.** 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 ☐

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 ☐

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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						
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.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
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.)						

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 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2023** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2022** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2023.** 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 - 2022.** 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 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
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)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
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)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
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?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
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? *If "Yes," provide detail in* **Part VI.**	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
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))? *If "Yes," provide detail in* **Part VI.**	9a		
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? *If "Yes," provide detail in* **Part VI.**	9b		
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? *If "Yes," provide detail in* **Part VI.**	9c		
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)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

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** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**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 (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 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 ☐ 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 2023 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-2023**	**(iii) Distributable Amount for 2023**
1	Distributable amount for 2023 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2023 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2023			
a	From 2018			
b	From 2019			
c	From 2020			
d	From 2021			
e	From 2022			
f	**Total** of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2023 distributable amount			
i	Carryover from 2018 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2023 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2023 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2023, 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 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7	**Excess distributions carryover to 2024.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2019			
b	Excess from 2020			
c	Excess from 2021			
d	Excess from 2022			
e	Excess from 2023			

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.)

SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:

OTHER INCOME

2023 AMOUNT: $ 3,436.

** PUBLIC DISCLOSURE COPY **

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization
CENTER FOR INDEPENDENT LIVING
FOR WESTERN WISCONSIN, INC.

Employer identification number
39-1758740

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

Name of organization
CENTER FOR INDEPENDENT LIVING
FOR WESTERN WISCONSIN, INC.

Employer identification number
39-1758740

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		$ 515,042.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 552,522.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 210,694.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.

Employer identification number: 39-1758740

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

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

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

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

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

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

Name of organization: CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.

Employer identification number: 39-1758740

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.

Employer identification number 39-1758740

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? ☐ Yes ☐ 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? ☐ Yes ☐ No

Part II Conservation Easements.

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

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

☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included 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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

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

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

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

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

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

a Board designated or quasi-endowment _____%
b Permanent endowment _____%
c Term endowment _____%

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

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

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		144,510.		144,510.
b Buildings		2,751,422.	639,340.	2,112,082.
c Leasehold improvements				
d Equipment		208,151.	138,786.	69,365.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				2,325,957.

Part VII Investments - Other Securities

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) LEASE LIABILITY	35,364.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	35,364.

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 ... X

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

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

1	Total revenue, gains, and other support per audited financial statements			1	3,769,092.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	14,313.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	14,313.
3	Subtract line **2e** from line **1**			3	3,754,779.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	3,754,779.

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

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

1	Total expenses and losses per audited financial statements			1	3,706,092.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	0.
3	Subtract line **2e** from line **1**			3	3,706,092.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	0.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	3,706,092.

Part XIII Supplemental Information

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

PART X, LINE 2:

THE ORGANIZATION HAS BEEN GRANTED TAX EXEMPT STATUS UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND WISCONSIN STATUTE. IT HAS BEEN CLASSIFIED AS AN ORGANIZATION THAT IS NOT A PRIVATE FOUNDATION UNDER THE INTERNAL REVENUE CODE AND CHARITABLE CONTRIBUTIONS BY DONORS ARE TAX DEDUCTIBLE.

THE ORGANIZATION HAS EVALUATED ITS TAX POSITION AND DETERMINED IT HAS NO UNCERTAIN TAX POSITIONS AS OF SEPTEMBER 30, 2024.

Part XIII Supplemental Information *(continued)*

SCHEDULE O (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization: CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.

Employer identification number: 39-1758740

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

PARTICIPATION IN SOCIETY OF ALL PERSONS WITH DISABILITIES. OUR GOAL IS EMPOWERING INDIVIDUALS TO EXERCISE CHOICES TO MAINTAIN OR INCREASE THEIR INDEPENDENCE. OUR STRATEGY IS PROVIDING CONSUMER-DRIVEN SERVICES AT NO COST TO PERSONS WITH DISABILITIES IN WESTERN WISCONSIN.

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

CONSUMER DRIVEN SERVICES AT NO COST TO PERSONS WITH DISABILITIES IN WESTERN WISCONSIN.

FORM 990, PART VI, SECTION A, LINE 1A:

THE EXECUTIVE COMMITTEE SHALL BE COMPOSED OF THE PRESIDENT (CHAIR OF EXECUTIVE COMMITTEE), VICE PRESIDENT, SECRETARY, AND TREASURER. THE EXECUTIVE COMMITTEE HAS THE AUTHORITY TO ACT ON BEHALF OF THE BOARD ON EMERGENCY OR ROUTINE MATTTERS IN THE INTERIM BETWEEN BOARD MEETINGS.

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

BOARD OF DIRECTORS REVIEWS FORM 990 PREPARED BY THE ACCOUNTANTS AND APPROVES IT BEFORE FILING.

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

BOARD MEMBERS AND EMPLOYEES REPORT ANY LEVEL OF CONFLICTS OF INTEREST THEY HAVE. IT IS THE POLICY OF THE ORGANIZATION FOR SAFEGUARDS TO BE PUT IN PLACE WHEN THERE ARE CONFLICTS OF INTEREST. THE POLICY IS MONITORED AND ENFORCED BY THE EXECUTIVE DIRECTOR ALONG WITH THE BOARD OF DIRECTORS. IF A CONFLICT OF INTEREST ARISES, THE INTERESTED BOARD MEMBERS WILL BE RECUSED

Name of the organization CENTER FOR INDEPENDENT LIVING FOR WESTERN WISCONSIN, INC.

Employer identification number 39-1758740

FROM PARTICIPATING IN DEBATES AND VOTING IN THE MATTER AND WOULD BE DOCUMENTED IN THE MINUTES.

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

ANNUALLY THE FINANCE COMMITTEE IS PRESENTED WITH A DRAFT BUDGET THAT INCLUDES SALARY INCREASES FOR THE EXECUTIVE DIRECTOR AND OTHER EMPLOYEES FOR THE NEXT FISCAL YEAR. THE BUDGET IS THEN BROUGHT TO THE FULL BOARD FOR APPROVAL.

IN 2022, THERE WAS A COMPENSATION STUDY COMPLETED BY CARLSON DETTMANN CONSULTING. THE BOARD THEN DECIDED ON A PHASED PROCESS FOR INCREASING MANAGEMENT/STAFF WAGES OVER SIX YEARS. MOST OF THE DISCUSSION WAS COMPLETED IN A CLOSED SESSION BY THE BOARD SO NO MINUTES WERE TAKEN.

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

THE ORGANIZATION MAKES ITS 990, FINANCIAL STATEMENTS, AND GOVERNING DOCUMENTS AVAILABLE UPON REQUEST.