Empowering Girls Through the Chippewa Valley Council

2026 Women's Giving Circle - Competitive Grant Cycle

Chippewa Valley Council, Scouting America

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Mrs Jessica Bartels

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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=sharingContact 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.

Empowering Girls Through the Chippewa Valley Council

Amount Requested*

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

$3,000.00

Program Area*

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

Education

Geographic Area Served*

Please select which geographic area is primarily being served by this request.

Dunn County wide

Age Group Served*
Please select the specific age group served by this grant request.

School-aged children and/or adolescents

Income Level Served*
Please select the income level of the target population being served by this request.

All income levels

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.

Scouting America's Chippewa Valley Council has supported youth development in west-central Wisconsin for more than a century, with a strong and longstanding presence in Dunn County. Since its founding, the Council has provided programs that help young people build character, leadership skills, and a commitment to community service. Today, the Council serves more than 2,300 youth across the region, including a significant number of families in Dunn County who rely on Scouting for safe, structured, and positive youth engagement.

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

Scouting America's Chippewa Valley Council delivers a range of youth development programs that directly benefit young people and families in Dunn County. These initiatives focus on building character, leadership, resilience, and community engagement through hands-on learning and positive adult mentorship.
~Cub Scouts (Grades K–5):
Provides age-appropriate activities that build confidence, teamwork, and foundational life skills. Packs in Menomonie and surrounding communities offer regular meetings, outdoor activities, and family engagement events.
~Scouts BSA (Ages 11–17):
Offers leadership development, outdoor education, and service learning. Dunn County troops participate in camping, merit badge advancement, STEM activities, and youth-led leadership roles.
~Exploring (Career-Based Programs for Teens):

Connects youth with local professionals in fields such as public safety, engineering, and health care. These partnerships help teens explore career pathways while building real-world skills.
~Outdoor Education & Camp Programs:
Dunn County youth participate in summer camps, weekend programs, and leadership training at Camp Phillips

3. Organizational Structure*

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

Scouting America – Chippewa Valley Council operates through a professional leadership team, a volunteer-driven governance structure, and a large network of trained volunteers who deliver programs directly to youth. This structure ensures that programs serving girls, young women, and families in Dunn County are safe, consistent, and mission-aligned.
~ The Scout Executive serves as the chief executive officer of the council. This role provides overall leadership, strategic direction, and operational oversight. The Scout Executive manages the professional staff, ensures compliance with Scouting America policies, oversees financial stewardship, and works closely with the Executive Board to advance the council's mission.
~ The Executive Board is composed of community leaders and dedicated volunteers who provide governance, policy direction, and financial oversight. They approve the annual budget, set long-term goals, and support major initiatives such as membership growth, fundraising, and program development.
~ District Executives are responsible for supporting units (packs, troops, crews), recruiting volunteers, assisting with membership growth, coordinating district events, and serving as the primary liaison between the council and local communities.
~ Program Director / Program Staff oversees council-wide program delivery, including camping operations, training, advancement, and special events. This team ensures that Scouting programs meet national standards and provide meaningful experiences for youth.
~ Development / Fundraising Staff manages Friends of Scouting campaigns, grants, donor relations, special fundraising events, and community partnerships that sustain the council financially.
~ Administrative and Support Staff handles registration, customer service, communications, financial processing, and daily office operations at the council service center.
~ Volunteers are the backbone of the Chippewa Valley Council and play a critical role in delivering Scouting programs.
~ Unit-Level Volunteers are Cubmasters, Scoutmasters, Advisors, Committee Chairs, and other leaders who work directly with youth in packs, troops, and crews.
~ District Volunteers are members of district committees who support training, membership, activities, and unit service.
~ Council Volunteers are individuals who serve on committees such as camping, advancement, training, finance, and activities.

About the Grant

What is the community need that this request addresses?

This request addresses the urgent need for accessible, safe, and empowering programs for girls and young women in Dunn County. By reducing financial barriers and expanding program access, Scouting helps girls develop: Confidence, leadership skills, emotional resilience, healthy relationships, a strong sense of belonging. These outcomes directly align with the Women's Giving Circle's mission to strengthen the lives of women, children, and families in Dunn County.

Project Goals and Activities*

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

This project is designed to eliminate financial and access barriers so more girls and young women in Dunn County can fully participate in Scouting programs that foster confidence, leadership, resilience, and community connection. Support from the Women's Giving Circle will directly fund program participation, outdoor education, and leadership development opportunities.
Girls will gain access to leadership training such as National Youth Leadership Training (NYLT) and will be encouraged to take on meaningful leadership roles within their units, including positions like Patrol Leader and Senior Patrol Leader. Skill-building workshops will help them grow in areas such as public speaking, problem-solving, and team leadership.
Funding will also ensure girls can participate in outdoor learning experiences at Camp Phillips, including camping, STEM programs, and outdoor skills training. Local activities such as hiking, canoeing, archery, and environmental stewardship projects will further strengthen their connection to nature and community. Equipment and transportation support will ensure every girl can participate safely and fully.
This work will be carried out by trained staff and dedicated volunteers who deliver leadership curriculum and mentor girls as they step into leadership roles. Scholarships will make it possible for girls to attend leadership camps and specialized trainings that would otherwise be out of reach.
By expanding access, building leadership skills, strengthening families, and supporting the well-being of girls and young women in Dunn County, this project will help ensure that every girl has the opportunity to thrive. Through financial assistance, mentorship, outdoor education, and leadership development, Scouting will equip girls with the tools they need to succeed now and throughout their lives.

Project Outcomes*

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

This project will create meaningful and measurable improvements in the lives of girls, young women, and their families by removing financial barriers and expanding access to leadership development, outdoor education, and positive mentorship. Support from the Women's Giving Circle will directly enhance youth well-being and strengthen community resilience.
Through this initiative, girls will step into leadership roles within their units and participate in formal leadership training programs. As a result, they will build stronger communication, decision-making, and organizational skills preparing more girls for future academic success, career pathways, and civic leadership.

Sustainability*

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

The Chippewa Valley Council is committed to sustaining expanded access to Scouting for girls and young women in Dunn County well beyond the grant period. This project is intentionally designed to build long-term capacity, strengthen volunteer leadership, and ensure that financial assistance remains available to families who need it most.
The Council maintains a broad and stable revenue base that supports ongoing program delivery, including:
~ Annual giving campaigns such as Friends of Scouting
~ Special events and community fundraisers
~ Corporate sponsorships and partnerships with local businesses
~ United Way support in select communities
~ Foundation grants and community giving programs
~ Program and camp fees, which are kept affordable through subsidies and fundraising
This diversified funding structure ensures that financial assistance for girls is not dependent on any single grant or donor. It provides a reliable foundation for continuing leadership development, outdoor education, and inclusive Scouting opportunities for years to come.

Staff - Project Summary*

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

Women’s Giving Circle – Grant Request: $2,500 (Pending)
Chippewa Valley Council – Internal Program Support: $500 (Approved)
Individual Donors – Designated Gifts for Girls’ Participation: $500 (Pending)
Campership/Financial Assistance Fund – Council Managed: $250 (Approved)

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.

$4,000.00

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.

~ Personnel & Program Delivery – $1,200
Covers trained staff and volunteer support for leadership training, outdoor education, and mentorship activities. Includes curriculum delivery, program coordination, and supervision during events.
CFDC Grant Support: Partial funding requested.
~ Leadership Training Fees – $900

Supports girls' participation in National Youth Leadership Training (NYLT) and other formal leadership development programs. Includes registration fees, materials, and required training supplies.
CFDC Grant Support: Yes.
~ Outdoor Program & Camp Access – $750
Provides access to Camp Phillips for camping, STEM programs, and outdoor skills training. Covers campsite fees, program materials, and activity supplies.
CFDC Grant Support: Yes.
~ Equipment & Safety Gear – $600
Ensures girls have the necessary equipment for safe participation in outdoor activities (e.g., backpacks, sleeping bags, personal protective equipment, archery safety gear).
CFDC Grant Support: Partial
~ Program Supplies & Materials – $550
Includes materials for skill-building workshops, leadership activities, STEM projects, and environmental stewardship events.
CFDC Grant Support: Partial.

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.

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.

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.

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Staff - Project Budget Summary*

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

Required Organization Financials

Current Board of Directors*

Please upload a list of your current Board of Directors.

2026 Executive Board with advisory (May 2026 Update).pdf

Organizational Budget*

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

2026 Council Budget.pdf

Audited Financials

Please upload a copy of your organization's current Audited Financial Statement. If you are not required to prepare an audited financial statement, please skip this upload and see the Audit Upload Opt-Out.

Scout Revised Draft 5-15-26.pdf

Audit Upload 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.

2024 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

- 2026 Executive Board with advisory (May 2026 Update).pdf
- 2026 Council Budget.pdf
- Scout Revised Draft 5-15-26.pdf
- 2024 990.pdf

Chippewa Valley Council
Scouting America
Board of Directors
2026

	Years of Service			
President	8	**Matt McHugh** Clear Water Real Estate Enterprises	W 4554 Jene Rd Eau Claire, WI 54701	C- 715-559-3500 E- mtm51973@gmail.com
Council Commissioner	6	**Ryan Zimmerman** NBI, Inc.	18406 68th Ave Chippewa Falls, WI 54729	C- 715-450-0552 E- rzman21@gmail.com
Past President	7	**Tim Benedict** Benedict Sales & Service	1003 Harlem Street Altoona, WI 54720	B- 715-834-3191 E- tbenedict@benedictss.com
Treasurer	21	**Greg Dahl** CCF Bank	N50488 Tracey Valley Rd Osseo, WI 54758	B- 715-835-6865 E- gdahl@ccf.us
Secretary/CEO	1	**Matt Dienger** Chippewa Valley Council	710 S. Hastings Way Eau Claire, WI 54701	B- 715-832-6671 E- matthew.dienger@scouting.org
Vice Presidents				
Vice-President Administration	14	**Jay Jones** UW-Stout	4 Summit View St. Chippewa Falls, WI 54729	C- 715-215-2542 E- jayweldonjones@hotmail.com E- jonesjay@uwstout.edu
Vice-President Development	11	**Brandon Adkins** Droit, LLC	5260 Deerfield Road Eau Claire, WI 54701	C- 815-342-3323 E- brandonadkins1@hotmail.com
Vice President Membership	6	**Tim Proue** Rural Mutual Insurance	601 Macomber Street Chippewa Falls, WI 54729	H- 715-726-1317 E- ptim@charter.net
Vice-President Program	6	**Dr. Andrew Calvin** Mayo Clinic Health System	E2133 Quail Run Rd Eau Claire, WI 54701	C- 715-225-2106 E- andrew.calvin@gmail.com

	Years of Service			
Vice Presidents Continued				
Vice-President	14	**Gregg Mizerk** L.E. Phillips Career Development Center	1515 Ball Street/P.O. Box 600 Eau Claire, WI 54703	C- 715-215-0512 E- gregg@lecdc.org
Vice-President	24	**Tom Monson** Cody Limousines	S5675 County Road B Eau Claire, WI 54701	C- 715-577-7777 E- tomeharley@gmail.com
Vice-President	30	**Tim Olson** Arrowhead Properties	2727 Pineview Rd Eau Claire, WI 54703	C- 715-829-7454 E- timo@arrowheadwi.com
Legal Counsel (Non-voting)	10	**TJ Proue** von Briesen & Roper, s.c.	310 Pinnacle Way, Suite 201 Eau Claire, WI 54701	B- 715-214-1809 E- timothy.proue@vonbriesen.com
District Representatives				
Blue Hills District Chair	7	**Rob Susedik** R&C Susedik Tax & Accounting LLC	16272 W. Boulder Ct. Hayward, WI 54843	C- 732-372-8070 E- susedira@gmail.com
Clear Water District Chair	4	**Mark Berger** Cascades Tissue Group	S8845 Stonebrook Ct Eleva, WI 54738	C- 715-563-3226 E- mark_berger@cascades.com
Timber Rivers District Chair	2	**Chris Woodford** Benefit Plan Administrators	N6794 773rd St Elk Mound, WI 54739	C- 715-559-5899 E- cwoody1774@gmail.com

Years of Service				

Members

Years of Service				
10	**Russ Bauer**	940 Pine Needle Dr	C-	715-226-0299
	Wisconsin Emergency Management	Chippewa Falls, WI 54729	E-	russell.bauer@gmail.com
5	**Dr. Sunem Beaton-Garcia**	1724 High Point Drive	C-	954-445-8023
	Chippewa Valley Technical College	Altoona, WI 54720	E-	sbeatongarcia@cvtc.edu
8	**Tim Campbell**	2939 Kohlhepp Rd	C-	715-577-7035
	Alaska Trophy Express	Eau Claire, WI 54703	E-	timcampbell82@gmail.com
5	**Tim Carlisle**	3857 Nicholas Dr	C-	715-495-4211
		Menomonie, WI 54751	E-	tim.b.carlisle@gmail.com
7	**David Cooper**	916 Sandalwood Dr.	C-	215-262-3034
	Retired	Altoona, WI 54720	E-	dwcooper3@verizon.net
22	**Joe Gravelle**	E8165 County Road E	H-	715-879-5607
	Xcel Energy	Elk Mound, WI 54739	E-	joseph.t.gravelle@xcelenergy.com
6	**Dennis Hunt**	1360 Waldheim Rd	C-	715-225-4706
	Kamz Investments	Chippewa Falls, WI 54729	E-	dennis@chippewataxaccounting.com
4	**Andy Jepsen**	S6995 County Road Z	C-	715-553-0161
	UW-Eau Claire	Eau Claire, WI 54701	E-	jepsenan@uwec.edu

Years of Service				
Members Continued				
15	**Michael Kloss** Air Gas	1998 St. Andrews Dr. Altoona, WI 54720	C- E-	715-215-2918 mkloss1960@gmail.com
2	**Clint Moses** Wisconsin State Assembly			Rep.Moses@legis.wisconsin.gov
23	**Louie Muench** Louie's Finer Meats	PO Box 971 Cumberland, WI 54829	B- E-	715-822-2006 louie@louiesfinermeats.com
2	**Dave Riewestahl** Eau Claire County Sheriff	4303 Springfield Dr Eau Claire, WI 54701	C- E-	715-577-1092 driewestahl@hotmail.com
14	**Luke Salter** Trubilt Collision Center	1631 Harding Ave. Eau Claire, WI 54701	C- E-	715-894-2817 lukes@trubiltcollisioncenter.com
3	**Matt Smith** Culligan Rice Lake	2200 Pioneer Ave Rice Lake, WI 54868	C- E-	715-651-1083 matt@culliganrl.com
2	**Jodi Baglien Sparkes**	915 Addison Ave Eau Claire, WI 54703	C- E-	715-379-6641 jodisparkes@icloud.com
14	**Bruce Stelzner** Retired	18968 75th Avenue Chippewa Falls, WI 54729	H- E-	715-723-3403 bruce.stelzner@yahoo.com

Years of Service				
Members Continued				
3	**Seth Sundeen** Northwestern Bank	2728 Mall Drive Eau Claire, WI 54701	B- E-	715-855-0822 ssundeen@northwesternbank.com
2	**Tyler Tomesh** CCFBank	2409 Timber View Ct Altoona, WI 54720	C- E-	715-205-0763 ttomesh@ccf.us
2	**Kelly VandenBush** Pet Sitters Associates	2924 Northwinds Dr Eau Claire, WI 54701	C- E-	715-456-2000 kellyvandenbush@yahoo.com
2	**Anita Vlcek**	W6010 Langdell Rd Eau Claire, WI 54701	C- E-	715-563-3619 ajv0077@yahoo.com
9	**Scott Wolfe**	2207 Rivers Edge Drive Altoona, WI 54720	C- E-	715-577-4338 scottwolferealtor@outlook.com
7	**Brian Wright** Barron County District Attorney	1420 State Hwy 25 North, Room 2301 Barron, WI 54812	B- E-	715-537-6220 brian.wright@da.wi.gov
2	**Joseph Youngberg** Exodus Glo bal, LLC	4226 W 4th St Duluth, MN 55807	C- E-	218-343-8409 jsyoungberg1@gmail.com
8	**Justin Zoromski** Integrated Wealth Partners	2779 South Hastings Way, Suite B Eau Claire, WI 54701	C- E-	715-563-0486 justin@integratedwealthpartners.com
17	**Thomas Zwickel** Retired	7379 124th Street Chippewa Falls, WI 54729	C- E-	715-579-1597 tomzwickel@gmail.com

CHIPPEWA VALLEY COUNCIL
2026 Budget

Support and Revenue	
Direct Support	
Friends of Scouting	128,000
Project Sales	16,800
Special Events-Net of Direct Benefit Cost	213,385
Foundations & Trusts	79,125
Other Direct Support	0
Total Direct Support	437,310
United Ways	4,850
Total Indirect Support	4,850
Revenue	
Sales of Supplies-Less Cost of Sales	21,350
Product Sales-Less Commissions & Cost	228,500
Investment Income	394,000
Camping Revenue	545,535
Activity Revenue	292,810
Other Revenue	13,700
Total Revenue	1,495,895
Total Support & Revenue	**1,938,055**
Expenses	
Employee Compensation	
Salaries	824,640
Employee Benefits	158,722
Payroll Taxes	77,171
Employee Related Expenses	0
Total Employee Compensation	1,060,533
Other Expenses	
Professional Fees	72,937
Supplies	172,740
Telephone	16,620
Postage & Shipping	7,065
Occupancy	168,774
Rental & Maintenance of Equipment	8,340
Printing & Publications	11,680
Travel	79,506
Conferences & Meetings	121,210
Specific Asst. to Individuals	31,600
Recognition Awards	66,898
Interest	70
Insurance	47,750
Other Expense	29,930
Charter & National Service Fees	35,404
Total Other Expenses	870,524
Total Expenses	**1,931,057**
Inc. (Dec.) in Unrestricted Net Assets	**6,998**

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEARS ENDED DECEMBER 31, 2025 AND 2024

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
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YEARS ENDED DECEMBER 31, 2025 AND 2024

INDEPENDENT AUDITORS' REPORT

Board of Directors
Chippewa Valley Council, Inc., Boy Scouts of America
Eau Claire, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Chippewa Valley Council, Inc., Boy Scouts of America, which comprise the statement of financial position as of December 31, 2025, and the related statements of activities and changes in net assets, functional expenses and cash flows for the year 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 Chippewa Valley Council, Inc., Boy Scouts of America as of December 31, 2025, and the changes in its net assets and its cash flows for the year 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). 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 Chippewa Valley Council, Inc., Boy Scouts of America 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.

Prior Period Financial Statements

The financial statements of Chippewa Valley Council, Inc., Boy Scouts of America as of December 31, 2024, were audited by other auditors whose report dated November 21, 2025 expressed an unmodified opinion on those financial statements.

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 Chippewa Valley Council, Inc., Boy Scouts of America's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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, 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 Chippewa Valley Council, Inc., Boy Scouts of America'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 Chippewa Valley Council, Inc., Boy Scouts of America's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The segregation of the operating, capital, and endowment funds within the statement of financial position, statement of activities and changes in net assets, and statement of cash flows 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 audits 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 GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

Eau Claire, Wisconsin
REPORT DATE

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2025 AND 2024

	Operating Fund		Capital Fund		Endowment Fund		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
ASSETS								
CURRENT ASSETS								
Cash	$ 332,092	$ 85,009	$ 147,213	$ 122,883	$ 75,057	$ 74,902	$ 554,362	$ 282,794
Short-Term Investments	26,646	193,615	103,661	131,125	135,268	135,218	265,575	459,958
Accounts Receivable	4,326	599	-	-	-	-	4,326	599
Contributions Receivable - Net	3,541	129,586	26,420	30,950	-	-	29,961	160,536
Inventories	102,750	93,403	-	-	-	-	102,750	93,403
Deferred Activity Expense	9,771	6,851	-	-	-	-	9,771	6,851
Deferred Special Event Expense	-	8,900	919	69,399	-	-	919	78,299
Prepaid Expenses	37,249	24,332	-	-	-	-	37,249	24,332
Total Current Assets	516,375	542,295	278,213	354,357	210,325	210,120	1,004,913	1,106,772
NONCURRENT ASSETS								
Land, Buildings, and Equipment - Net	-	-	4,062,023	4,075,511	-	-	4,062,023	4,075,511
Contribution Receivable	12,202	22,191	-	-	-	-	12,202	22,191
Long-Term Investments	30,927	30,927	-	-	930,422	840,044	961,349	870,971
Right-of-Use Asset, Net	3,408	10,208	-	-	-	-	3,408	10,208
Beneficial Interests in Charitable Trusts	-	-	-	-	13,642,124	13,303,561	13,642,124	13,303,561
Total Noncurrent Assets	46,537	63,326	4,062,023	4,075,511	14,572,546	14,143,605	18,681,106	18,282,442
Total Assets	$ 562,912	$ 605,621	$ 4,340,236	$ 4,429,868	$ 14,782,871	$ 14,353,725	$ 19,686,019	$ 19,389,214

See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENTS OF FINANCIAL POSITION (CONTINUED)
DECEMBER 31, 2025 AND 2024

	Operating Fund		Capital Fund		Endowment Fund		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
LIABILITIES AND NET ASSETS								
CURRENT LIABILITIES								
Accounts Payable	$ 35,725	$ 20,970	$ -	$ 15,211	$ -	$ -	$ 35,725	$ 36,181
Taxes and Benefits Withheld	2,765	3,280	-	-	-	-	2,765	3,280
Custodial Accounts	44,118	61,543	-	-	-	-	44,118	61,543
Deferred Activity Revenue	93,499	16,065	-	-	-	-	93,499	16,065
Deferred Camp Revenue	23,285	24,630	-	-	-	-	23,285	24,630
Other Deferred Revenue	-	-	-	30,387	-	-	-	30,387
Current Maturities - Lease Liability	3,400	6,169	-	-	-	-	3,400	6,169
Total Current Liabilities	202,792	132,657	-	45,598	-	-	202,792	178,255
NONCURRENT LIABILITIES								
Lease Liability - Finance Lease	-	4,039	-	-	-	-	-	4,039
Total Liabilities	202,792	136,696	-	45,598	-	-	202,792	182,294
NET ASSETS								
Without Donor Restrictions	114,929	215,455	4,045,775	4,155,319	559,761	573,388	4,720,465	4,944,162
With Donor Restrictions	245,191	253,470	294,461	228,951	14,223,110	13,780,337	14,762,762	14,262,758
Total Net Assets	360,120	468,925	4,340,236	4,384,270	14,782,871	14,353,725	19,483,227	19,206,920
Total Liabilities and Net Assets	$ 562,912	$ 605,621	$ 4,340,236	$ 4,429,868	$ 14,782,871	$ 14,353,725	$ 19,686,019	$ 19,389,214

See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	Operating Fund		Capital Fund		Endowment Fund		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
Changes in Net Assets Without Donor Restrictions								
Support and Revenue								
Direct Support:								
Friends of Scouting	$ 89,793	$ 74,595	$ -	$ -	$ -	$ -	$ 89,793	$ 74,595
Project Sales	9,250	13,370	-	-	-	-	9,250	13,370
Capital Campaign	-	-	-	10,000	-	-	-	10,000
Special Events - Gross	172,913	229,370	917,472	-	-	-	1,090,385	229,370
Less: Cost of Direct Benefit	(36,946)	(32,213)	-	-	-	-	(36,946)	(32,213)
Net Special Events	135,967	197,157	917,472	-	-	-	1,053,439	197,157
Foundations and Trusts	29,734	65,000	20,800	1,910	875	10,962	51,409	77,872
Total Direct Support	264,744	350,122	938,272	11,910	875	10,962	1,203,891	372,994
Indirect Support:								
United Way	5,350	5,750	-	-	-	-	5,350	5,750
Total Support	270,094	355,872	938,272	11,910	875	10,962	1,209,241	378,744
Revenue:								
Sales of Supplies - Gross	69,116	67,293	-	-	-	-	69,116	67,293
Less: Cost of Goods Sold	(28,461)	(47,693)	-	-	-	-	(28,461)	(47,693)
Net Sales of Supplies	40,655	19,600	-	-	-	-	40,655	19,600
Product Sales - Gross	597,940	591,249	-	-	-	-	597,940	591,249
Less: Cost of Goods Sold	(195,971)	(190,518)	-	-	-	-	(195,971)	(190,518)
Less: Commissions Paid to Units	(189,185)	(184,984)	(2,495)	-	-	-	(191,680)	(184,984)
Net Product Sales	212,784	215,747	(2,495)	-	-	-	210,289	215,747
Investment Return - Net	49,824	48,244	-	-	-	13,294	49,824	61,538
Contributions from Beneficial Interests	355,982	348,750	168,224	61,865	-	-	524,206	410,615
Camping	505,479	497,209	-	-	-	-	505,479	497,209
Activities	181,484	201,509	-	-	-	-	181,484	201,509
Gain on Sale of Equipment	-	-	-	12,056	-	-	-	12,056
Other Revenue	101,267	46,990	2,296	9,500	-	-	103,563	56,490
Total Revenue	1,447,475	1,378,049	168,025	83,421	-	13,294	1,615,500	1,474,764
Net Assets Released from Restrictions:								
Satisfaction of Program Restrictions	22,692	20,989	52,500	-	-	-	75,192	20,989
Expiration of Time Restrictions	46,342	56,220	-	-	-	-	46,342	56,220
Total Net Assets Released from Restrictions	69,034	77,209	52,500	-	-	-	121,534	77,209
Total Support and Revenue	1,786,603	1,811,130	1,158,797	95,331	875	24,256	2,946,275	1,930,717

See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2025 AND 2024

See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)
YEARS ENDED DECEMBER 31, 2025 AND 2024

	Operating Fund		Capital Fund		Endowment Fund		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
Changes in Net Assets Without Donor Restrictions (Continued)								
Expenses:								
Program Services	$ 1,609,216	$ 1,506,305	$ 353,556	$ 258,580	$ 11,819	$ -	$ 1,974,591	$ 1,764,885
Support Services:								
Management and General	109,791	113,641	11,342	2,402	1,465	-	122,598	116,043
Fundraising	132,718	147,042	903,443	2,413	1,218	-	1,037,379	149,455
Total Functional Expense	1,851,725	1,766,988	1,268,341	263,395	14,502	-	3,134,568	2,030,383
Charter and National Service Fee	35,404	34,157	-	-	-	-	35,404	34,157
Total Expenses and Losses	1,887,129	1,801,145	1,268,341	263,395	14,502	-	3,169,972	2,064,540
Increase (Decrease) in Net Assets Without Donor Restrictions	$ (100,526)	$ 9,985	$ (109,544)	$ (168,064)	$ (13,627)	$ 24,256	$ (223,697)	$ (133,823)
Changes in Net Assets With Donor Restrictions								
Support and Revenue								
Direct Support:								
Friends of Scouting	14,352	38,092	-	-	-	-	14,352	38,092
Capital Campaign	-	-	118,010	64,284	-	-	118,010	64,284
Net Special Events	4,250	-	-	52,500	-	-	4,250	52,500
Foundations and Trusts	-	8,250	-	-	-	-	-	8,250
Other Direct	42,153	-	-	-	13,832	8,600	55,985	8,600
Total Direct Support	60,755	46,342	118,010	116,784	13,832	8,600	192,597	171,726
Revenue:								
Investment Return - Net	-	-	-	-	90,378	3,605	90,378	3,605
GAIN (LOSS)								
Net Change in Value of Beneficial Interests	-	-	-	-	338,563	1,869,769	338,563	1,869,769
Net Assets Released from Restrictions	(69,034)	(77,209)	(52,500)	-	-	-	(121,534)	(77,209)
Total Support and Revenue	(8,279)	(30,867)	65,510	116,784	442,773	1,881,974	500,004	1,967,891
Increase (Decrease) in Total Net Assets	$ (108,805)	$ (20,882)	$ (44,034)	$ (51,280)	$ 429,146	$ 1,906,230	$ 276,307	$ 1,834,068

See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)
YEARS ENDED DECEMBER 31, 2025 AND 2024

	Operating Fund		Capital Fund		Endowment Fund		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
Net Assets - Beginning of Year								
Without Donor Restrictions	215,455	$ 205,470	4,155,319	$ 4,323,383	573,388	$ 549,132	$ 4,944,162	$ 5,077,985
With Donor Restrictions	253,470	284,337	228,951	112,167	13,780,337	11,898,363	14,262,758	12,294,867
Total Net Assets - Beginning of Year	468,925	489,807	4,384,270	4,435,550	14,353,725	12,447,495	19,206,920	17,372,852
Net Assets - End of Year								
Without Donor Restrictions	114,929	215,455	4,045,775	4,155,319	559,761	573,388	4,720,465	4,944,162
With Donor Restrictions	245,191	253,470	294,461	228,951	14,223,110	13,780,337	14,762,762	14,262,758
TOTAL NET ASSETS - END OF YEAR	$ 360,120	$ 468,925	$ 4,340,236	$ 4,384,270	$ 14,782,871	$ 14,353,725	$ 19,483,227	$ 19,206,920

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See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2025

	Program Services	Support Services: Management and General	Support Services: Fundraising	Product Sales Cost of Sales	Cost of Direct Benefit to Donors	Total
EXPENSES						
Employee Compensation:						
Salaries	$ 765,608	$ 69,340	$ 140,799	$ -	$ -	$ 975,747
Employee Benefits	148,520	15,364	12,778	-	-	176,662
Payroll Taxes	67,510	5,271	4,384	-	-	77,165
Employee Related	1,725	-	-	-	-	1,725
Total Employee Compensation	983,363	89,975	157,961	-	-	1,231,299
Other Expenses						
Professional Fees	63,098	7,807	159,103	-	-	230,008
Supplies	150,911	232	75,430	-	-	226,573
Supplies and Other Special Events	-	-	-	-	36,946	36,946
Trading Post Supplies	28,461	-	-	-	-	28,461
Popcorn Expenses	-	-	-	195,971	-	195,971
Commissions Paid to Units	-	-	-	191,680	-	191,680
Telephone	13,953	918	764	-	-	15,635
Postage and Shipping	1,217	65	3,158	-	-	4,440
Occupancy	164,558	2,558	6,805	-	-	173,921
Rental and Maintenance of Equipment	8,776	-	68,663	-	-	77,439
Publications and Media	14,344	49	8,236	-	-	22,629
Travel	37,268	3,287	216,191	-	-	256,746
Local Conferences and Meetings	32,089	742	175,225	-	-	208,056
Specific Assistance to Individuals	26,714	-	-	-	-	26,714
Recognition and Awards	52,904	421	16,412	-	-	69,737
Interest Expense	64	8	7	-	-	79
Insurance	44,216	1,300	5,521	-	-	51,037
Depreciation and Amortization Expense	274,799	3,021	2,512	-	-	280,332
Other Expenses	106,317	12,215	141,391	-	-	259,923
Total Other Expenses	1,019,689	32,623	879,418	387,651	36,946	2,356,327
Total Expenses	2,003,052	122,598	1,037,379	387,651	36,946	3,587,626
Less Expenses Included With Revenue on the Statement of Activities and Changes in Net Assets:						
Cost of Products Sold and Unit Commissions	-	-	-	(387,651)	-	(387,651)
Cost of Goods Sold - Scout Shop and Trading Post	(28,461)	-	-	-	-	(28,461)
Cost of Direct Benefits to Donors	-	-	-	-	(36,946)	(36,946)
Total Functional Expenses	$ 1,974,591	$ 122,598	$ 1,037,379	$ -	$ -	$ 3,134,568
% of Total Expenses by Function*	62.99%	3.91%	33.09%			100.00%

*Percentage Figures After Combining Allocated and Unallocated Expenses.

See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2024

	Program Services	Support Services: Management and General	Support Services: Fundraising	Product Sales Cost of Sales	Cost of Direct Benefit to Donors	Total
EXPENSES						
Employee Compensation:						
Salaries	$ 703,561	$ 61,863	$ 51,450	$ -	$ -	$ 816,874
Employee Benefits	147,598	14,810	12,317	-	-	174,725
Payroll Taxes	67,203	4,793	3,986	-	-	75,982
Employee Related	1,039	48	40	-	-	1,127
Total Employee Compensation	919,401	81,514	67,793	-	-	1,068,708
Other Expenses						
Professional Fees	26,902	19,293	646	-	-	46,841
Supplies	161,041	214	15,315	-	-	176,570
Supplies and Other Special Events	-	-	-	-	32,213	32,213
Trading Post Supplies	47,693	-	-	-	-	47,693
Popcorn Expenses	-	-	-	190,518	-	190,518
Commissions Paid to Units	-	-	-	184,984	-	184,984
Telephone	14,609	766	637	-	-	16,012
Postage and Shipping	4,251	295	3,026	-	-	7,572
Occupancy	158,680	3,091	4,146	-	-	165,917
Rental and Maintenance of Equipment	10,574	187	756	-	-	11,517
Publications and Media	7,073	18	2,646	-	-	9,737
Travel	41,688	2,598	4,231	-	-	48,517
Local Conferences and Meetings	27,994	1,531	16,040	-	-	45,565
Specific Assistance to Individuals	29,285	-	-	-	-	29,285
Recognition and Awards	34,402	176	25,279	-	-	59,857
Interest Expense	130	16	13	-	-	159
Insurance	42,959	1,020	848	-	-	44,827
Depreciation and Amortization Expense	263,207	2,976	2,475	-	-	268,658
Other Expenses	22,689	2,348	5,604	-	-	30,641
Total Other Expenses	893,177	34,529	81,662	375,502	32,213	1,417,083
Total Expenses	1,812,578	116,043	149,455	375,502	32,213	2,485,791
Less Expenses Included With Revenue on the Statement of Activities and Changes in Net Assets:						
Cost of Products Sold and Unit Commissions	-	-	-	(375,502)	-	(375,502)
Cost of Goods Sold - Scout Shop and Trading Post	(47,693)	-	-	-	-	(47,693)
Cost of Direct Benefits to Donors	-	-	-	-	(32,213)	(32,213)
Total Functional Expenses	$ 1,764,885	$ 116,043	$ 149,455	$ -	$ -	$ 2,030,383
% of Total Expenses by Function*	86.92%	5.72%	7.36%			100.00%

*Percentage Figures After Combining Allocated and Unallocated Expenses.

See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2025 AND 2024

	Operating Fund		Capital Fund		Endowment Fund		Total	
	2025	2024	2025	2024	2025	2024	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES								
Change in Net Assets	$ (108,805)	$ (20,882)	$ (44,034)	$ (51,280)	$ 429,146	$ 1,906,230	$ 276,307	$ 1,834,068
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:								
Depreciation	-	-	273,532	261,931	-	-	273,532	261,931
Amortization	6,800	6,726	-	-	-	-	6,800	6,726
(Gain) Loss on Sale of Fixed Assets	-	-	-	(12,056)	-	-	-	(12,056)
Net Realized and Unrealized Gain on Investments	-	(2,272)	-	-	(90,378)	(16,899)	(90,378)	(19,171)
Change in Beneficial Interest in Charitable Trusts	-	(348,750)	-	(61,865)	(338,563)	(1,869,769)	(338,563)	(2,280,384)
Changes in Assets and Liabilities:								
Accounts Receivable	(3,727)	1,770	-	-	-	-	(3,727)	1,770
Contributions Receivable - Net	136,034	(128,318)	4,530	(30,950)	-	-	140,564	(159,268)
Inventories	(9,347)	(10,851)	-	-	-	-	(9,347)	(10,851)
Deferred Activity Expense	(2,920)	3,574	-	-	-	-	(2,920)	3,574
Deferred Special Event Expense	8,900	(1,025)	68,480	(41,132)	-	-	77,380	(42,157)
Prepaid Expenses	(12,917)	2,227	-	-	-	-	(12,917)	2,227
Accounts Payable	14,755	(20,718)	(15,211)	4,851	-	-	(456)	(15,867)
Taxes and Benefits Withheld	(515)	236	-	-	-	-	(515)	236
Other Liabilities	-	-	-	-	-	-	-	-
Custodial Accounts	(17,425)	510	-	-	-	-	(17,425)	510
Deferred Activity Revenue	77,434	280	-	-	-	-	77,434	280
Deferred Camp Revenue	(1,345)	3,760	-	-	-	-	(1,345)	3,760
Other Deferred Revenue	-	-	(30,387)	29,512	-	-	(30,387)	29,512
Net Cash Provided (Used) by Operating Activities	86,922	(513,733)	256,910	99,011	205	19,562	344,037	(395,160)
CASH FLOWS FROM INVESTING ACTIVITIES								
Purchase of investments	-	-	-	-	-	-	-	-
Proceeds from gift annuity	-	-	-	-	-	-	-	-
Sale of investments	-	348,750	-	61,865	-	-	-	410,615
Proceeds from sale of property	-	-	-	18,250	-	-	-	18,250
Purchase of property and equipment	-	-	(260,044)	(138,972)	-	-	(260,044)	(138,972)
Net Cash Provided (Used) by Investing Activities	-	348,750	(260,044)	(58,857)	-	-	(260,044)	289,893
CASH FLOWS FROM FINANCING ACTIVITIES								
Payments on Finance Lease Liability	(6,808)	(6,726)	-	-	-	-	(6,808)	(6,726)
Cash and Short-Term Investments - Beginning of Year	278,624	450,333	254,008	213,854	210,120	190,558	742,752	854,745
CASH AND SHORT-TERM INVESTMENTS - END OF YEAR	$ 358,738	$ 278,624	$ 250,874	$ 254,008	$ 210,325	$ 210,120	$ 819,937	$ 742,752

See accompanying Notes to Financial Statements.

CHIPPEWA VALLEY COUNCIL, INC., BOY SCOUTS OF AMERICA
STATEMENTS OF CASH FLOWS (CONTINUED)
YEARS ENDED DECEMBER 31, 2025 AND 2024

	2025	2024	2025	2024	2025	2024	2025	2024
RECONCILIATION OF CASH AND SHORT-TERM INVESTMENTS TO THE STATEMENT OF FINANCIAL POSITION								
Cash	$ 332,092	$ 85,009	$ 147,213	$ 122,883	$ 75,057	$ 74,902	$ 554,362	$ 282,794
Short-Term Investments	26,646	193,615	103,661	131,125	135,268	135,218	265,575	459,958
Total	$ 358,738	$ 278,624	$ 250,874	$ 254,008	$ 210,325	$ 210,120	$ 819,937	$ 742,752

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Chippewa Valley Council, Inc., Boy Scouts of America (the Council) operates in Eau Claire, Wisconsin. The Council has one camping facility, the L.E. Phillips Scout Reservation. The Chippewa Valley Council, Inc., Boy Scouts of America is a nonprofit organization providing service to young men and young women ages 7-21 in 10 counties in Northwestern Wisconsin. The mission of the Boy Scouts of America is to prepare young people to make ethical and moral choices over their lifetimes by instilling in them the values of the Scout Oath and Law.

The Council's programs are classified as follows:

Cub Scouting – A family- and home-centered program for boys and girls in kindergarten through fifth grade (or 5 - 10 years old). Cub Scouting's emphasis is on quality program at the local level, where the most youth and families are involved. Fourth- and fifth grade (or 10-year-old) youth are called Webelos (WE'll BELOyal Scouts) and participate in more advanced activities that begin to prepare them to become Scouts BSA.

Scouts BSA – A program for boys and girls ages 11-17 designed to achieve the aims of Scouting through a vigorous outdoor program and peer group leadership with the counsel of an adult Scoutmaster. (Youth also may become Boy Scouts if they have earned the Arrow of Light Award or have completed the fifth grade.)

Varsity Scouting – An active, exciting program for ages 14-17 built around five program fields of emphasis: advancement, high-adventure sports, personal development, service, and special programs and events.

Venturing – Venturing is for young men and young women ages 14-20. It includes challenging high-adventure activities, sports, and hobbies for teenagers that teach them leadership skills, provide opportunities to teach others, and give them an opportunity to learn and grow in a supporting, caring, and fun environment.

Learning for Life – Learning for Life offers seven programs designed to support schools and community-based organizations in their efforts to prepare youth to successfully handle the complexities of contemporary society and to enhance their self-confidence, motivation, and self-esteem. The seven programs focus on character development and career education. Learning for Life programs help youth develop social and life skills, assist in character and career development, and help youth formulate positive personal values. It prepares youth to make ethical decisions that will help them achieve their full potential.

Exploring – A co-ed program for young men and women ages 12-20. The program provides career awareness.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nature of Organization (Continued)

Families can choose to sign up their sons and daughters who are ages 5-10 for Cub Scouts. Chartered organizations may choose to establish a new girl pack, establish a pack that consists of girl dens and boy dens, or remain an all-boy pack. Cub Scout dens will be single gender - all boys or all girls. Using the same curriculum as the Boy Scouting program, Scouts BSA launched in February 2019, enabling all eligible youth ages 11-17, to earn the Eagle Scout rank. Scouts BSA will be single gender - all-girl troops or all-boy troops. This unique approach allows the organization to maintain the integrity of the single-gender model while also meeting the needs of today's families.

The Council's website address is bsa-cvc.org.

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of available resources, the accounts of the Council are maintained in accordance with the principles of fund accounting. Under such principles, resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives. The accounts of the Council are maintained in three self-balancing fund groups according to their nature and purposes as follows:

Operating Fund – The operating fund is used to record all public support, revenues, and expenses not otherwise restricted.

Capital Fund – The capital fund is used to accumulate the net investment in land, buildings, and equipment and to account for the unexpended resources contributed specifically for the purpose of acquiring or replacing land, buildings, or for the use in the operation of the Council.

Endowment Fund – This fund is used to record cash and investments held to provide income for the maintenance of the Council. Permanent endowments are funds that have been contributed with donor-specified restrictions that the principal be invested in perpetuity; income from those investments may also be restricted by donors. Quasi-endowments are similar to permanent endowments, except that the restriction is released after a donor-specified time period lapses or the purpose of the restriction is met.

Basis of Presentation

The financial statements of the Council have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Council are classified and reported as follows:

Net Assets Without Donor Restrictions – The part of net assets of the Council that is not subject to donor imposed restrictions (donors include other types of contributors, including makers of certain grants).

Net Assets With Donor Restrictions – The part of net assets of the Council that is subject to donor-imposed restrictions (donors include other types of contributors, including makers of certain grants). Stipulations may be met, either by actions of the Council and/or passage of time. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. When a restriction expires, net assets with donor restrictions are transferred to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Cash and Short-Term Investments

For the purpose of the statements of cash flows, the Council considers petty cash, checking accounts, savings accounts, and money-market accounts with an original maturity of three months or less to be cash and short-term investments.

Accounts Receivable

Accounts receivable are recorded primarily for product sales. The carrying amount of these receivables is reduced by a valuation allowance that reflects management's best estimate of amounts that will not be collected. The allowance for credit losses is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Accounts receivable are written off when deemed uncollectible. An allowance for credit losses was not considered necessary at December 31, 2025 and 2024.

Contributions Receivable

Contributions receivable are recognized when the donor makes a promise to give to the Council that is, in substance, unconditional. Unconditional promises to give that are expected to be collected in less than one year are measured at net realizable value. Contributions receivable that are expected to be collected in future years are recorded at the present value of estimated future cash flows on a discounted basis applicable to the years in which the promises were received. The amortization of the discount is recognized as contribution income over the duration of the promise. Contributions receivable are, in substance, unconditional promises to give. These promises to give are recorded at the amount pledged by the donor. Account balances with pledges over three years old are considered delinquent. The allowance for doubtful accounts was $230 and $2,781 at December 31, 2025 and 2024, respectively.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories (Supplies)

Inventories consist of scouting and other items available for resale. Inventories at December 31, 2025 and 2024, are stated at the lower of average cost or net realizable value using the first-in, first-out (FIFO) method. Net realizable value is the estimated selling price in the ordinary course of business.

Investments

The Council accounts for investments in accordance with the Financial Accounting Standards Board (FASB) standard for investments held by nonprofit organizations (ASC 958-320 and subsections). This standard requires that investments in equity securities with readily determinable fair values and all investments in debt securities be measured at fair value on a recurring basis on the statement of financial position. Fair value measurements are based upon quoted prices, if available. If quoted prices are not available, fair values are measured using independent pricing models or other model-based valuation techniques such as the present value of future cash flows, adjusted for the security's credit rating, prepayment assumptions, and other factors such as credit loss assumptions. Securities valued using Level 1 inputs include those traded on an active exchange, such as the New York Stock Exchange, as well as U.S. Treasury and other U.S. government and agency mortgage-backed securities that are traded by dealers or brokers in active over-the-counter markets. Securities valued using Level 2 inputs include government debt securities that are valued based on quoted prices for securities with similar risk, interest rate, and maturities. Level 3 investments include a beneficial interest in charitable trusts, valued at the fair market value of the assets held in trust.

Interest, dividends, and unrealized gains and losses are recorded in the period earned as increases in net assets without donor restrictions unless the use of such income is limited by donor restrictions. Donor-restricted income is reported as an increase in net assets with donor restrictions, unless the restrictions are met in the same period as the gains and earnings are restricted.

Fair Value Measurements

The Council has determined the fair value of certain assets in accordance with the provisions of FASB ASC 820-10.

FASB ASC 820-10 defines fair value as the exchange price that would be received for an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. FASB ASC 820-10 requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. FASB ASC 820-10 also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

Fair Value Hierarchy – The Council has categorized its financial instruments, based on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial instruments fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement of the instrument.

Financial assets and liabilities recorded on the statements of financial position are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Financial assets and liabilities whose values are based on unadjusted quoted prices for identical assets or liabilities in an active market that the Council has the ability to access (examples include active exchange-traded equity securities, listed derivatives, and most U.S. government and agency securities).

Level 2 – Financial assets and liabilities whose values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- quoted prices for similar assets or liabilities in active markets (for example, restricted stock).
- quoted prices for identical or similar assets or liabilities in nonactive markets (examples include corporate and municipal bonds, which trade infrequently).
- pricing models whose inputs are observable for substantially the full term of the asset or liability (examples include most over-the-counter derivatives, including interest rate and currency swaps) and pricing models whose inputs are derived principally from or corroborated by observable market data through correlation or other means for substantially the full term of the asset or liability (examples include certain residential and commercial mortgage-related assets, including loans, securities, and derivatives).

Level 3 – Financial assets and liabilities whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement. These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset or liability (examples include certain private equity investment, long-term promises to give, split-interest agreements, beneficial interest in trusts, and long-term grants payable).

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Other Noncurrent Assets

Other noncurrent assets consist of capital credits in the Barron Electric Cooperative and beneficial interests in a charitable gift annuity and charitable trusts. See Note 6 and Note 9 for additional information on these items.

Land, Buildings, and Equipment

Land, buildings, and equipment are valued at cost or the estimated fair market value at the date of donation. Land, buildings, and equipment costing over $5,000 with a useful life greater than one year are capitalized. Maintenance and repair costs are charged to expense as incurred. Gains or losses on disposition of property and equipment are reflected in income. Depreciation is computed on the straight-line method based on the estimated useful lives of the assets.

Land Improvements	15 to 19 Years
Buildings	10 to 40 Years
Equipment	3 to 12 Years
Vehicles	3 to 5 Years

Impairment of Long-Lived Assets

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or their fair value less cost to sell. As of December 31, 2025 and 2024, there have been no impairment losses incurred by the Council.

ASC 842 Lease Accounting

The Council is a lessee in multiple noncancelable operating and financing leases. If the contract provides the Council the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The Council has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

The ROU asset for finance leases is amortized on a straight-line basis over the lease term.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

ASC 842 Lease Accounting (Continued)

For all underlying classes of assets, the Council has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the Council is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. The Council recognizes short-term lease cost on a straight-line basis over the lease term.

The Council made an accounting policy election for office equipment to not separate the lease components of a contract and its associated nonlease components including lessor-provided maintenance and other services. For all other underlying classes of assets, the Council separates lease and nonlease components to determine the lease payment.

Custodial Accounts

The Council acts as the fiscal sponsor for various other Scouting units. As the fiscal sponsor, the Council coordinates the financial activities, through the receipt and disbursement of funds, on behalf of the various units. Revenue and expenses are not recognized in the accompanying statements of activities. Cash receipts in excess of disbursements are reflected in the custodial accounts liability in the statements of financial position.

Deferred Revenue

Deferred revenue consists of payments received for future camps and programs.

Contribution Revenue

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized

- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Contribution Revenue (Continued)

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a 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. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Donated Services, Materials, and Supplies

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Council. Many volunteers provide services throughout the year that are not recognized as contributions in the financial statements because the recognition criteria was not met. It is impracticable to determine the fair market value of all donated services by the volunteers of the Council beyond those required to be recognized as income.

Donated property, materials, or supplies are recorded as contributions at their fair market value at the date of donation. The Council reports the donations as support increasing net assets without donor restrictions, unless explicit donor stipulations specify how the donated items must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets must be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Council reports expirations of donor restrictions when the donated or long-lived assets are placed in service.

Revenue Recognition

Revenue from Exchange Transactions – The Council recognizes revenue in accordance with (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Council records the following exchange transaction revenue in its statements of activities and changes in net assets for the years ending December 31, 2025 and 2024:

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Scout Shop and Trading Post Sales – The Council operates a scout shop in its service center and various trading posts at its summer camps, which sell scouting-related merchandise on a retail basis to customers. The performance obligation is the delivery of the good to the customer. The transaction price is established by the Council based on retail prices suggested by the suppliers. As each item is individually priced, no allocation of the transaction price is necessary. The Council recognizes revenue as the customer pays and takes possession of the merchandise. Some merchandise is sold with a right of return. If probable customer returns exist at the end of an accounting period, the Council estimates and records in its financial statements a liability for such returns, which offsets revenue. No liability for probable customer returns was considered necessary as of December 31, 2025 and 2024.

Product Sales – To help Scout packs and troops raise the money they need to fund programs and activities throughout the year, the Council participates in the Pecatonica River Popcorn program. Scout packs and troops purchase popcorn from the Council, which they then resell to customers. The Scout packs and troops earn a commission of 25% to 32% on each sale they make. The commissions may be used to offset the price of the popcorn they purchase from the Council. The popcorn sale also helps the Council raise money in support of its programs. Popcorn sales to Scout units start in the fall of each year, with the units placing their orders online through the Pecatonica River website. The price the Scout unit pays for the popcorn is established by the Council, and each item is individually priced, so no allocation of the transaction price is required. Many BSA units are allowed to purchase popcorn "on account" with payment due at a later date. Per FASB ASU 2014-09, the Council is required to assess the probability of collecting these accounts receivable in order to determine whether there is a substantive transaction between the council and the unit. In making this collectability assessment, the Council exercises judgment and considers all facts and circumstances, including its knowledge of the customer. The Council uses Pecatonica River's website to track and manage unit accounts receivable. With popcorn sales, the performance obligation is delivery of the product, which is fulfilled by the Council at predetermined times and locations. Revenue recognition occurs when the product has been delivered. The Council presents separately in its statements of activities and changes in net assets gross revenues from popcorn sales, cost of goods sold, and unit commissions (retained by or paid to the unit). Scout units have the right to return to the Council any unsold product, subject to a return-by date of October 30 each year. As of December 31, 2025 and 2024, no probable popcorn returns existed. Accordingly, no liability for probable customer returns was considered necessary.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Camping and Activity Revenue – The Council conducts program-related experiences such as day camps, day hikes, weekend overnights, camporees, and summer camps where the performance obligation is delivery of the program. Fees for camps and activities are set by the Council. For resident camps, fees include program supplies, meals, lodging, recognition items, staffing, and facility costs. As is customary, these items are not separately priced and are therefore considered to be one performance obligation. Activities such as the National Scout Jamboree may include a transportation component in the transaction price. Some special camp programs do incur additional fees (shooting sports, for example), which are separately priced. BSA activities such as Wood Badge may involve program supplies, recognition items, and meals, and are also considered to be one performance obligation. Fees collected in advance of delivery of the camp or activity are initially recognized as liabilities (deferred revenue) and are only recognized in the statements of activities and changes in net assets after delivery of the program has occurred.

Special Fundraising Event Revenue – The Council conducts special events in which a portion of the gross proceeds paid by the participant represents payment for the direct cost of the benefits received by the participant at the event- the exchange component, and a portion represents a contribution to the Council. Unless a verifiable objective means exists to demonstrate otherwise, the fair value of meals and entertainment provided at special events is measured at the actual cost to the Council. The contribution component is the excess of the gross proceeds over the fair value of the direct donor benefit. The direct costs of the special events, which ultimately benefit the donor rather than the Council, are recorded as costs of direct donor benefits in the statement of activities and changes in net assets. The performance obligation is delivery of the event, which is usually accompanied by a presentation. The event fee is set by the Council. FASB ASU 2014-09 requires allocation of the transaction price to the performance obligation(s). Accordingly, the Council separately presents in its footnotes the exchange and contribution components of the gross proceeds from special events. Special event fees collected by the Council in advance of its delivery are initially recognized as liabilities (deferred revenue) and recognized as special event revenue after delivery of the event.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Council Participation Fees – An annual Council Participation Fee is assessed to all youth participating in Cub Scouts, Scouts BSA, Venturing, and Sea Scouts programs and collected as a part of a unit's annual re-registration, often referred to as "rechartering." Nationwide, many councils have successfully transitioned to Council participation/program fees to replace the traditional Family Friends of Scouting fundraising campaign. This allows the Council staff and volunteer time to be used in directly supporting its units and programs instead of soliciting contributions. Identification of the contract is the paid participation/program fee. The participation fee makes it possible for the Council to provide district activities, like Day Camps, Camporees, and Klondike Derbies, extensive camping adventures including family camping weekends, program resources, liability insurance for those participating in approved Scouting activities, and youth protection-all of which are essential and integral to delivering the Scouting program. Each promised service described above is capable of being distinct. For instance, the Council could hire a consulting firm to develop program resources for members. However, the promises involve tightly integrated services that the Council needs to attract, enroll, educate, protect, and support its members, all of which are highly interrelated and dependent on other services in the contract. The Council has no history of selling individual services (i.e., program resources) to any member on a standalone basis and does not market or sell its services piecemeal. Members benefit from the services provided by the BSA as customers are able to join the BSA and participate in the Scouting program. As a result, none of these promised services are considered "distinct" on their own since they are not distinct within the context of the customer contracts. All promised services have been bundled as part of a single performance obligation, which is to attract, enroll, educate, protect, and support its members.

The Council has concluded that the single identified performance obligation is delivered as its members receive and consume benefits. This occurs ratably over the annual membership period. The transaction price is clearly indicated on the online unit recharter application. As fees are separately identified on the online forms and directly associated with the performance obligation, the full transaction price is allocated to the single performance obligation. Participation fee revenues are recognized ratably over the annual membership period as the Council delivers its single performance obligation. Participation fees collected in advance of satisfaction of the BSA's performance obligation are recorded as a contract liability (i.e., deferred revenues). Contract liabilities are reclassified to revenues as the revenues are earned over the annual membership period.

Other Revenue – Other revenue consists of other miscellaneous revenue. Other revenue is insignificant and is recognized when received.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets and statements of functional expenses. Expenses are charged to each program based on direct expenditures incurred. Any expenditure that is not directly chargeable is allocated based on a time study done by the Council. In accordance with the policy of the National Council of the Boy Scouts of America (the National Council), the payments of the charter and national service fees to the National Council are not allocated as functional expenses.

Advertising Costs

Advertising costs are expensed as incurred. Advertising costs charged to expense were $102,900 and $5,634 in 2025 and 2024, respectively.

Tax Exempt Status

The Council is a nonprofit organization exempt from paying corporate federal income tax under Section 501(c)(3) of the Internal Revenue Code, whereby only unrelated business income, as defined by Section 509(a)(l) of the Internal Revenue Code is subject to federal income tax. There was no unrelated business income tax in the years ending December 31, 2025 and 2024. The Council is also exempt from Wisconsin franchise or income taxes.

The Council evaluated its tax positions and determined it has no uncertain positions as of December 31, 2025 and 2024.

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Certain Risks and Uncertainties

The Council invests in a variety of investment vehicles. In general, investments are exposed to various risks, such as interest rate, credit, and overall market volatility. Due to the level of risk associated with certain investments, changes in the fair value of investments will occur in the near term and such changes could materially affect the amounts reported.

The majority of the Council's cash and short-term investments are maintained at four financial institutions. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, cash in the bank may exceed FDIC insurable limits. As of December 31, 2025 and 2024, the Council had approximately $303,606 and $5,119, respectively, in excess of FDIC insurance limits. The Council has not experienced any losses related to these deposits.

The Council grants credit to its members and patrons located in Western Wisconsin and generally requires no collateral from them.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Council has evaluated events and transactions for potential recognition or disclosure in the financial statements through REPORT DATE, which is the date the financial statements were available to be issued.

NOTE 2 LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The Council's 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, are as follows:

	2025	2024
Cash - Operating Fund	$ 332,092	$ 85,009
Short-Term Investments - Operating Fund	26,646	193,615
Accounts and Notes Receivable - Operating Fund	4,326	599
Contributions Receivable - Net - Operating Fund	3,541	129,586
Total Financial Assets at Year-End	366,605	408,809
Appropriation from Quasi-Endowment for General Expenditure in Subsequent Year	21,238	20,329
Less: Those Unavailable for General Expenditures Within One Year, Due to:		
Contractual or Donor-Imposed Restrictions:		
Restricted by Donor With Time or Purpose Restrictions	(245,191)	(253,470)
Custodial Accounts	(44,118)	(61,543)
Financial Assets Available to Meet Cash Needs for General Expenditures Within One Year	$ 98,534	$ 114,125

The Council's endowment funds consist of donor-restricted endowments and a quasi-endowment. Income from donor-restricted endowments is restricted for specific purposes and therefore is not available for general expenditure. As discussed in Note 13, the quasi-endowment has a spending rate of 5%. $21,238 and $20,329 of appropriations from the quasi-endowment will be available within the next 12 months as of December 31, 2025 and 2024, respectively.

The Council does not have a formal liquidity policy but generally strives to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 3 ACCOUNTS RECEIVABLE AND CONTRACT BALANCES

Opening and closing balances for contract assets, contract liabilities, and accounts receivable arising from contracts with customers include:

	12/31/2025	12/31/2024	1/1/2024
Contract Liabilities	$ 116,784	$ 71,082	$ 37,530
Accounts Receivable	$ 4,326	$ 599	$ 2,369

Contract assets arise when the Council transfers goods or services to a customer in advance of receiving consideration and the right to consideration is conditioned on something other than the passage of time. Contract assets are transferred to receivables when the right to receive consideration becomes unconditional and the Council is able to invoice the customer. There were no contract assets at December 31, 2025 or 2024 or January 1, 2024. Contract liabilities represent the Council's obligation to transfer goods or services to a customer when consideration has already been received from the customer. When transfer of control of the related good or service occurs, contract liabilities are reclassified, and revenue is recognized.

NOTE 4 CONTRIBUTIONS RECEIVABLE

The Council annually receives contribution pledges for various activities. Contributions receivable at December 31 are summarized as follows:

	2025	2024
Operating Fund Pledges	15,973	$ 154,558
Capital Fund Pledges	26,420	30,950
Less: Allowance for Uncollectible Pledges	(230)	(2,781)
Total Contributions Receivable, Net of Allowance	$ 42,163	$ 182,727

Anticipated collection of contributions receivable are as follows:

	2025	2024
Anticipated Collection of Contributions Receivable are as Follows:		
Less Than One Year	$ 30,191	$ 163,317
More Than One Year	12,202	22,191
Less: Allowance for Uncollectible Pledges	(230)	(2,781)
Total Contributions Receivable, Net of Allowance	$ 42,163	$ 182,727

NOTE 5 INVENTORIES

Major classifications of inventories at December 31 consisted of the following:

	2025	2024
Supplies - Scout Service Center	$ 81,088	$ 59,928
Supplies - Order of the Arrow	-	3,908
Supplies - Camp Phillips	21,662	29,567
Total	$ 102,750	$ 93,403

NOTE 6 INVESTMENTS

Investments at December 31 are stated at fair market value and consist of the following:

	2025		
	Fair Value	Cost	Unrealized Gain
E.C. Community Foundation	$ 289,948	$ 289,948	$ -
BSA Commingled Endowment Fund LP	448,174	280,562	167,612
Mutual Funds	192,300	149,876	42,424
Cooperative Capital Credits	30,927	30,927	-
Total	$ 961,349	$ 751,313	$ 210,036

	2024		
	Fair Value	Cost	Unrealized Gain
E.C. Community Foundation	$ 266,121	$ 266,121	$ -
BSA Commingled Endowment Fund LP	409,751	237,604	172,147
Mutual Funds	164,172	128,411	35,761
Cooperative Capital Credits	30,927	30,927	-
Total	$ 870,971	$ 663,063	$ 207,908

Investment income for the years ended December 31 consisted of the following:

	2025	2024
Dividend and Interest Income	$ 40,927	$ 53,070
Net Realized and Unrealized Gains	109,610	19,171
Investment Fees	(10,334)	(7,098)
Total Investment Return, Net	$ 140,203	$ 65,143

The investment return is classified in the statements of activities and changes in net assets as follows:

	2025	2024
Within Net Assets With Donor Restrictions	$ 90,378	$ 3,605
Within Net Assets Without Donor Restrictions	49,824	61,538
Total Investment Return, Net	$ 140,202	$ 65,143

NOTE 7 FAIR VALUE MEASUREMENTS

The Council 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 Council measures fair value, refer to Note 1 - Summary of Significant Accounting Policies.

	2025			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual Funds	$ 192,300	$ -	$ -	$ 192,300
E.C. Community Foundation	-	-	289,948	289,948
Cooperative Capital Credits	-	-	30,927	30,927
Beneficial Interest in Charitable Trusts	-	-	13,642,124	13,642,124
Total Assets in the Fair Value Hierarchy	192,300	-	13,962,999	14,155,299
Investments Measured at NAV				448,174
Total Assets Recorded at Fair Value				$ 14,603,473

	2024			
	(Level 1)	(Level 2)	(Level 3)	Total
Mutual Funds	$ 164,172	$ -	$ -	$ 164,172
E.C. Community Foundation	-	-	266,121	266,121
Cooperative Capital Credits	-	-	30,927	30,927
Beneficial Interest in Charitable Trusts	-	-	13,303,561	13,303,561
Total Assets in the Fair Value Hierarchy	164,172	-	13,600,609	13,764,781
Investments Measured at NAV				409,751
Total Assets Recorded at Fair Value				$ 14,174,532

The beneficial interest in charitable trusts and the amount held at the Eau Claire Community Foundation are measured on a recurring basis using the underlying market value of the assets in the trusts and the Eau Claire Community Foundation. The valuation of these assets is based on third-party pricing information. The investments held in the trusts are readily marketable. See Note 9 for description of the trusts.

The capital credits at Barron Electric Cooperative are measured on a recurring basis based on total patronage at the Cooperative. The valuation is based on third-party pricing information.

NOTE 7 FAIR VALUE MEASUREMENTS (CONTINUED)

BSA Commingled Endowment Fund LP (BSA Fund) – Investments held by the BSA Fund are valued at fair value based on the closing price for securities listed on a securities exchange, the closing bid or asking price for over-the-counter securities not listed on a securities exchange, or at cost or at a value obtained from an independent pricing service for securities not listed or traded on any exchange or on the over-the-counter market. The custodian of the investments in the BSA Fund also has the ability to determine the fair value of securities not listed or traded on any exchange or on the over-the-counter market based on available information. The BSA Fund is valued at the number of units held by the Council and the Fund's unit value.

Information regarding the changes in fair value of the Council's assets using significant unobservable inputs (Level 3) at December 31 follows:

	2025	2024
Beneficial Interest in Charitable Trust and E.C. Community Foundation		
January 1	$ 13,569,682	$ 11,690,420
Distributions	(657,107)	(437,015)
Investment Return, Net	275,356	753,248
Changes in Fair Value of Beneficial Interest	744,141	1,563,029
December 31	$ 13,932,072	$ 13,569,682
Cooperative Capital Credits		
January 1	$ 30,927	$ 28,655
Increase in Capital Credits	-	2,272
December 31	$ 30,927	$ 30,927

The following table represents the Council's Level 3 financial assets, the valuation technique used to measure the fair value of those instruments, and the significant unobservable inputs and the ranges of values for those inputs at December 31:

	Fair Value 2025	Fair Value 2024	Unobservable Inputs	Range of Significant Input Values
Funds Held at E.C. Community Foundation	$ 289,948	$ 266,121	Market Price of Assets Held	Unknown
Beneficial Interest in Charitable Trusts	13,642,124	13,303,561	Market Price of Assets Held	Unknown
Cooperative Capital Credits	30,927	30,927	Market Price of Capital Credits	Unknown

NOTE 7 FAIR VALUE MEASUREMENTS (CONTINUED)

The following table summarizes investments measured at fair value based on NAV (net asset value) per share as of December 31:

December 31, 2025	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
BSA Commingled Endowment Fund, LP	$ 448,174	N/A	Monthly	10 Bus. Days Prior to EOM for Dist. At EOM

December 31, 2024	Fair Value	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
BSA Commingled Endowment Fund, LP	$ 409,751	N/A	Monthly	10 Bus. Days Prior to EOM for Dist. At EOM

The objective of the BSA Commingled Endowment Fund, LP is to invest in fixed income, equity, and other securities for the purpose of generating investment returns for the partners.

NOTE 8 LAND, BUILDINGS, AND EQUIPMENT

Land, buildings, and equipment at December 31, 2025, consisted of the following:

	Location		
	General Office	Camp Properties	Total Capital Fund
Land and Land Improvements	$ 25,031	1,885,816	$ 1,910,847
Buildings	584,645	4,885,078	5,469,723
Equipment	143,873	418,744	562,617
Vehicles	-	633,456	633,456
Construction in Progress	-	302,008	302,008
Total	753,549	8,125,102	8,878,651
Less: Accumulated Depreciation	(462,020)	(4,354,608)	(4,816,628)
Property and Equipment, Net	$ 291,529	$ 3,770,494	$ 4,062,023
Depreciation	$ 22,343	$ 251,189	$ 273,532

NOTE 8 LAND, BUILDINGS, AND EQUIPMENT (CONTINUED)

Land, buildings, and equipment at December 31, 2024, consisted of the following:

	Location		
	General Office	Camp Properties	Total Capital Fund
Land and Land Improvements	$ 25,031	$ 1,854,251	$ 1,879,282
Buildings	566,585	4,623,311	5,189,896
Equipment	143,873	403,762	547,635
Vehicles	-	633,456	633,456
Construction in Progress	-	368,338	368,338
Total	735,489	7,883,118	8,618,607
Less: Accumulated Depreciation	(446,419)	(4,096,677)	(4,543,096)
Property and Equipment, Net	$ 289,070	$ 3,786,441	$ 4,075,511
Depreciation	$ 21,966	$ 239,965	$ 261,931

NOTE 9 LEASES

The Council leases a copier. The lease entered into does not include an option to renew.

The depreciable life of assets are limited by the expected lease term, unless there is a transfer of title or purchase option reasonable certain to exercise.

The Council's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments.

The following table provides quantitative information concerning the Council's leases:

	2025	2024
Lease Cost:		
Finance Lease Cost:		
Amortization	$ 6,808	$ 6,726
Interest	79	160
Total Lease Cost	$ 6,887	$ 6,886
Other Information:		
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows from Finance Leases	$ 79	$ 160
Financing Cash Flows from Finance Leases	$ 6,808	$ 6,726
Weighted-Average Remaining Lease Term - Finance Leases	0.5 Years	1.5 Years
Weighted-Average Discount Rate - Finance Leases	1.21%	1.21%

NOTE 9 LEASES (CONTINUED)

Maturities of lease liabilities are as follows as of December 31, 2025:

Year Ending December 31,	Finance Leases
2026	$ 3,443
Total Lease Payments	3,443
Less: Imputed Interest	(35)
Total	$ 3,408

NOTE 10 BENEFICIAL INTEREST IN CHARITABLE TRUSTS

The Council's beneficial interest in charitable trusts consists of the following at December 31:

Description	2025	2024
The Council is named as a beneficiary of an irrevocable perpetual trust to be used for operation and related expenses of the L.E. Phillips Scout Reservation of which the Council is not a trustee. Distributions from the trust totaled $62,308 during 2025 and $57,250 during 2024.	$ 1,575,027	$ 1,563,217
The Council is named as a beneficiary of an irrevocable perpetual trust to be used for operation and related expenses of the L.E. Phillips Scout Reservation of which the Council is not a trustee. Distributions from the trust totaled $462,083 during 2025 and $353,365 during 2024.	12,067,097	11,740,344
Total	$ 13,642,124	$ 13,303,561

The Chippewa Valley Council is the beneficiary of an independently held endowment. The endowment contains two trusts, one created under the will of Lewis E. Phillips and the second created by the L.E. Phillips Family Foundation. These assets are included in the Council's statements of financial position. The first trust is restricted specifically for the purpose of maintenance and capital expansion of the L.E. Phillips Scout Reservation, the Council's camp. The second trust is restricted specifically for the physical operation and related expenses of the L.E. Phillips Scout Reservation.

The Council annually prepares a budget for maintenance, operations, and capital expansion, submitting it to the L.E. Phillips Family Foundation for review and approval.

NOTE 11 NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods:

	2025	2024
Subject to Expenditure for a Specific Purpose:		
Operating Fund:		
Ritchie Trust	$ 30,935	$ 15,926
Leadership Dinner	2,500	-
Brunswick Property	-	202
Program Director	191,000	191,000
Craft Beer and Cocktails	700	-
Council Clay Shoot	1,050	-
Boy Scout Summer Camp	400	-
National Jamboree	4,253	-
Capital Fund:		
Capital Improvements	294,461	228,951
Total Purpose Restrictions	525,299	436,079
Subject to the Passage of Time:		
Operating Fund:		
Friends of Scouting	14,353	46,342
Endowment:		
Endowment Fund:		
Subject to Appropriation and Expenditure When a Specific Event Occurs:		
Beneficial Interest in Trust Restricted for Camp Capital Needs	12,067,097	11,740,344
Beneficial Interest in Trust Restricted for Camp Operations	1,575,027	1,563,217
Subject to Endowment Spending Policy and Appropriation:		
Scholarships	54,120	54,120
Special Needs Troops	28,883	28,883
Other Special Purposes	497,983	393,773
Total Endowments	14,223,110	13,780,337
Total	$ 14,762,762	$ 14,262,758

NOTE 12 RETIREMENT PLANS

Retirement Plan – Local councils contributed 7.75% of the employee's compensation to the BSA retirement program through January 31, 2021. Effective February 1, 2021, the council's contribution to the BSA retirement program increased from 7.75% to 12%. Local councils are invoiced by the National council on a monthly basis for the difference between the 12% and the employer contributions to the BSA Match Savings Plan (see below). There was no retirement program expense in 2025 or 2024.

NOTE 12 RETIREMENT PLANS (CONTINUED)

BSA Match Savings Plan – The Council participates in a defined contribution plan established by the National Council of the Boy Scouts of America. The plan name is the BSA Match Savings Plan, which covers substantially all of the employees of the Council. Participants in the BSA Match Savings Plan may elect to make voluntary before-tax contributions based on a percentage of their pay, subject to certain limitations set forth in the Internal Revenue Code of 1986, as amended. The Council matches employee contributions to the BSA Match Savings Plan up to 50% of contributions from each participant, limited to 6% of each employee's gross pay. The Council contributed $85,539 and $83,694 to the BSA Match Savings Plan in 2025 and 2024, respectively.

Health Care Plan – The Council's employees participate in a health care plan provided by the National Council. The Council pays a portion of the cost for the employees, and the employees pay the remaining portion and the cost for any of their dependents participating in the plan. During the years ended December 31, 2025 and 2024, the Council remitted $80,128 and $79,407 on behalf of its employees to the National Council related to the health care plans, respectively

NOTE 13 ENDOWMENT FUNDS

The Council has various donor-restricted endowment funds established for scholarships, special needs troops, and other purposes. As required by GAAP, net assets of the endowment fund are classified and reported based on the existence or absence of donor-imposed restrictions. The Board of Directors of the Council has interpreted the Wisconsin Uniform Prudent Management of the Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Council classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The Council considers all earnings on endowment funds to be restricted for scholarships, special needs troops, and other purposes. In accordance with UPMIFA, the Council considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund
2. The purposes of the Council and the donor-restricted endowment fund
3. General economic conditions
4. The possible effect of inflation and deflation
5. The expected total return from income and the appreciation of investments
6. Other resources of the Council
7. The investment policies of the Council

NOTE 13 ENDOWMENT FUNDS (CONTINUED)

The following is a summary of endowment funds subject to the Uniform Prudent Management of Institutional Funds Act (UPMIFA) and the Council's endowment spending policy for the years ended December 31:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Net Assets as of December 31, 2023	$ 549,132	$ 464,570	$ 1,013,702
Contributions	10,962	8,600	19,562
Return on Investments	32,400	20,100	52,500
Amounts Appropriated for Expenditure	(19,106)	(16,494)	(35,600)
Endowment Net Assets as of December 31, 2024	573,388	476,776	1,050,164
Contributions	875	13,832	14,707
Return on Investments	-	90,378	90,378
Amounts Appropriated for Expenditure	(14,502)	-	(14,502)
Endowment Net Assets as of December 31, 2025	$ 559,761	$ 580,986	$ 1,140,747

Funds With Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Council to retain as a fund of perpetual duration. Deficiencies of this nature result from unfavorable market fluctuations and would be included in unrestricted net assets. There were no such deficiencies as of December 31, 2025 and 2024, respectively.

Spending Policy

The board of directors follows the Council's approved endowment spending policy. The policy defines the total funds available from the Endowment Fund in a given year (the distributable income) as up to 5% of the Endowment Fund's average market value as of December 31 of the previous three years. The Endowment Fund is to have returns greater than the proposed distribution plus management and trustee fees. If the market value of the Endowment Fund falls to or below the amount of the fund's donor-restricted gifts, then the spending policy will be amended in accordance with the guidelines not to exceed the actual earnings of the fund. The board of directors may amend this spending policy.

Investment Objective and Strategies

The Council's endowments are invested in accordance with the investment policy of the Council, which includes investments in marketable debt and equity securities.

NOTE 14 SPECIAL EVENT REVENUE

Gross receipts from special fundraising events recorded by the Council consist of exchange transaction revenue and contribution revenue. The separate components of this revenue are as follows for the years ended December 31:

	2025	2024
Contribution Revenue	$ 1,090,385	$ 249,657
Exchange Transaction Revenue (Benefit to Customer)	36,946	32,213
Total Special Event Revenue	$ 1,127,331	$ 281,870

NOTE 15 RELATED-PARTY TRANSACTIONS

Disclosure of significant related-party transactions is required under accounting standards. Examples of related-party transactions include transactions between the Council and management. Management is defined in the standard to include members of the board of directors and chief executive officer. There were no related-party transactions during the years ending December 31, 2025 and 2024, respectively. The Council also has depository relationships with several local financial institutions who have officers on the Council Board. The Council also pays amounts to BSA for employee benefits which are described in Note 12.

CLIENT'S COPY

WIPFLI

10000 Innovation Drive
Suite 250
Milwaukee, WI 53226

Wipfli Advisory LLC
414 431 9300
wipfli.com

November 5, 2025

Chippewa Valley Council, Inc.
Boy Scouts of America
710 South Hastings Way
Eau Claire, WI 54701
Attention: Tim Molepske

Dear Tim:

Enclosed are the original and one copy of the 2024 exempt organization returns, as follows...

2024 Form 990

2024 Wisconsin 1952 Financial Report

Please review the return for completeness and accuracy.

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

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

Sincerely,

Michael J Peterson, CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

Chippewa Valley Council, Inc.
Boy Scouts of America
710 South Hastings Way
Eau Claire, WI 54701

Prepared By:

Wipfli Advisory LLC
1502 London Road, Suite 200
Duluth, MN 55812

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by November 15, 2025

Internal Revenue Code Section 6104(d) requires that Form 990 should be made available for public inspection during regular business hours at the organization's principal office. The return must also be available for public inspection at any regional or district offices having three or more employees. Inspection of this return must be allowed for three years from the due date specified above. The inspection requirement applies to all portions of the return except for the names and addresses of any contributors to the organization. The inspection requirement also applies to your organization's application for tax-exempt status (Form 1023 or 1024) and the Internal Revenue Service determination letter approving exempt status.

Form **8879-TE**

Department of the Treasury
Internal Revenue Service

IRS E-file Signature Authorization for a Tax Exempt Entity

For calendar year 2024, or fiscal year beginning ______, 2024, and ending ______, 20___

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

Go to www.irs.gov/Form8879TE for the latest information.

OMB No. 1545-0047

2024

Name of filer: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

EIN or SSN: 39-0807227

Name and title of officer or person subject to tax: TIM MOLEPSKE CEO

Part I **Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a,** or **10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b,** or **10b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a	**Form 990** check here	X	b	**Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	1,609,129.
2a	**Form 990-EZ** check here		b	**Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a	**Form 1120-POL** check here		b	**Total tax** (Form 1120-POL, line 22)	3b	
4a	**Form 990-PF** check here		b	**Tax based on investment income** (Form 990-PF, Part V, line 5)	4b	
5a	**Form 8868** check here		b	**Balance due** (Form 8868, line 3c)	5b	
6a	**Form 990-T** check here		b	**Total tax** (Form 990-T, Part III, line 4)	6b	
7a	**Form 4720** check here		b	**Total tax** (Form 4720, Part III, line 1)	7b	
8a	**Form 5227** check here		b	**FMV of assets at end of tax year** (Form 5227, Item D)	8b	
9a	**Form 5330** check here		b	**Tax due** (Form 5330, Part II, line 19)	9b	
10a	**Form 8038-CP** check here		b	**Amount of credit payment requested** (Form 8038-CP, Part III, line 22)	10b	

Part II **Declaration and Signature Authorization of Officer or Person Subject to Tax**

Under penalties of perjury, I declare that [X] I am an officer of the above entity or [ ] I am a person subject to tax with respect to (name of entity) ______, (EIN) ______ and that I have examined a copy of the 2024 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

[X] I authorize WIPFLI ADVISORY LLC (ERO firm name) to enter my PIN 54701 (Enter five numbers, but do not enter all zeros)

as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2024 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ______ Date ______

Part III **Certification and Authentication**

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN. 41043854403 (Do not enter all zeros)

I certify that the above numeric entry is my PIN, which is my signature on the 2024 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature MICHAEL J PETERSON, CPA Date 11/05/25

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

Form **8868** (Rev. January 2025)

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.
CHIPPEWA VALLEY COUNCIL, INC.
BOY SCOUTS OF AMERICA

Taxpayer identification number (TIN): 39-0807227

Number, street, and room or suite no. If a P.O. box, see instructions.
710 SOUTH HASTINGS WAY

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
EAU CLAIRE, WI 54701

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	Form 990-T (governmental entities)	15

- 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 TIM MOLEPSKE
710 S. HASTINGS WAY - EAU CLAIRE, WI 54701

Telephone No. 715-832-6671 Fax No. 715-832-6711

- 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 NOVEMBER 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 24 or

☐ tax year beginning ______, 20 ___, and ending ______, 20 ___

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 **990** | **Return of Organization Exempt From Income Tax** | OMB No. 1545-0047

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.

Department of the Treasury
Internal Revenue Service

2024 Open to Public Inspection

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

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending

C Name of organization
CHIPPEWA VALLEY COUNCIL, INC.
BOY SCOUTS OF AMERICA
Doing business as CHIPPEWA VALLEY COUNCIL, SCOUTIN

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
710 SOUTH HASTINGS WAY

City or town, state or province, country, and ZIP or foreign postal code
EAU CLAIRE, WI 54701

D Employer identification number 39-0807227

E Telephone number 715-832-6671

G Gross receipts $ 2,510,534.

F Name and address of principal officer: TIM MOLEPSKE
SAME AS C ABOVE

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 1761

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

J Website: WWW.BSA-CVC.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other | **L** Year of formation: 1922 | **M** State of legal domicile: WI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE A MEANINGFUL AND REWARDING SCOUTING EXPERIENCE TO THE YOUTH OF THE CHIPPEWA VALLEY

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	34
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	34
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	73
6	Total number of volunteers (estimate if necessary)	6	695
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.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	755,792.	490,710.
	9	Program service revenue (Part VIII, line 2g)	913,097.	755,208.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	52,202.	110,586.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	228,164.	252,625.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,949,255.	1,609,129.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	38,183.	29,285.
	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)	1,024,459.	1,068,708.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 106,973.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,079,423.	934,079.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,142,065.	2,032,072.
	19	Revenue less expenses. Subtract line 18 from line 12	-192,810.	-422,943.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	17,543,441.	19,389,214.
	21	Total liabilities (Part X, line 26)	170,589.	182,294.
	22	Net assets or fund balances. Subtract line 21 from line 20	17,372,852.	19,206,920.

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
TIM MOLEPSKE, CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
MICHAEL J PETERSON, CPA	MICHAEL J PETERSON,	11/05/25		P01833529

Firm's name WIPFLI ADVISORY LLC | Firm's EIN 39-3647910
Firm's address 1502 LONDON ROAD, SUITE 200
DULUTH, MN 55812 | Phone no. 218.722.4705

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 [ ]

1 Briefly describe the organization's mission:
TO PROVIDE A MEANINGFUL AND REWARDING SCOUTING EXPERIENCE TO THE YOUTH OF THE CHIPPEWA VALLEY COUNCIL, THEREBY, DEVELOPING FUTURE LEADERS AND PROMOTING GOOD CITIZENSHIP.

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 [X] 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 [X] No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses $ 1,799,042. including grants of $ 29,285.) (Revenue $ 990,555.)
THE COUNCIL'S PROGRAMS CONSIST OF: CUB SCOUTING A FAMILY AND HOME-CENTERED PROGRAM FOR YOUTH AGES 6 THROUGH 10; SCOUTS BSA A PROGRAM FOR YOUTH AGES 11 THROUGH 17 DESIGNED TO ACHIEVE THE AIMS OF SCOUTING THROUGH VIGOROUS OUTDOOR PROGRAM AND PEER GROUP LEADERSHIP WITH THE COUNSEL OF AN ADULT SCOUTMASTER; VENTURING A COED PROGRAM FOR AGES 14 THROUGH 20 WHICH INCLUDES CHALLENGING HIGH-ADVENTURE ACTIVITIES, SPORTS AND HOBBIES FOR TEENAGERS THAT TEACH THEM LEADERSHIP SKILLS, PROVIDE OPPORTUNITIES TO TEACH OTHER AND GIVE THEM AN OPPORTUNITY TO LEARN AND GROW.

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

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

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

4e Total program service expenses 1,799,042.

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	17			
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		

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	73		
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	X	
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 34 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 34			
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 If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b	X	
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 [X] 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

TIM MOLEPSKE - 715-832-6671

710 S. HASTINGS WAY, EAU CLAIRE, WI 54701

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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) TIM MOLEPSKE SECRETARY/CEO	50.00			X				154,074.	0.	24,873.
(2) MATT MCHUGH PRESIDENT	2.00	X		X				0.	0.	0.
(3) RYAN ZIMMERMAN COUNCIL COMMISSIONER	2.00	X		X				0.	0.	0.
(4) GREG DAHL TREASURER	2.00	X		X				0.	0.	0.
(5) JEFF OLSON ASST. TREASURER	2.00	X		X				0.	0.	0.
(6) JAY JONES VP ADMINISTRATION	2.00	X		X				0.	0.	0.
(7) BRANDON ADKINS VP DEVELOPMENT	2.00	X		X				0.	0.	0.
(8) TIM PROUE VP MEMBERSHIP	2.00	X		X				0.	0.	0.
(9) DR ANDREW CALVIN VP PROGRAM	2.00	X		X				0.	0.	0.
(10) GREGG MIZERK VICE PRESIDENT	2.00	X		X				0.	0.	0.
(11) TOM MONSON VICE PRESIDENT	2.00	X		X				0.	0.	0.
(12) TIM OLSON VICE PRESIDENT	2.00	X		X				0.	0.	0.
(13) BOB MCCOY VICE PRESIDENT (THRU 1/24)	2.00	X		X				0.	0.	0.
(14) ROBERT GILES VICE PRESIDENT (THRU 1/24)	2.00	X		X				0.	0.	0.
(15) TIM BENEDICT PAST PRESIDENT	2.00	X		X				0.	0.	0.
(16) RUSS BAUER DIRECTOR	2.00	X						0.	0.	0.
(17) DR. SUNEM BEATON-GARCIA 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: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(18) LUKE BENEDICT DIRECTOR (THRU 9/24)	2.00	X						0.	0.	0.
(19) MARK BERGER DISTRICT REPRESENTATIVE	2.00	X						0.	0.	0.
(20) TIM CAMPBELL DIRECTOR	2.00	X						0.	0.	0.
(21) TIM CARLISLE DIRECTOR	2.00	X						0.	0.	0.
(22) DAVID COOPER DIRECTOR	2.00	X						0.	0.	0.
(23) DAN DIENGER DIRECTOR	2.00	X						0.	0.	0.
(24) JOE GRAVELLE DIRECTOR	2.00	X						0.	0.	0.
(25) HOLLY HEDRINGTON DIRECTOR	2.00	X						0.	0.	0.
(26) DENNIS HUNT DIRECTOR	2.00	X						0.	0.	0.
1b Subtotal								154,074.	0.	24,873.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								154,074.	0.	24,873.

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

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		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*	4	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*	5		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

SEE PART VII, SECTION A CONTINUATION SHEETS

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) Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(27) ANDY JEPSEN DIRECTOR	2.00	X						0.	0.	0.
(28) MICHAEL KLOSS DIRECTOR	2.00	X						0.	0.	0.
(29) LOUIE MUENCH DIRECTOR	2.00	X						0.	0.	0.
(30) TIM NELSON DIRECTOR	2.00	X						0.	0.	0.
(31) JOHN OLSON DIRECTOR	2.00	X						0.	0.	0.
(32) WARREN PETRYK DIRECTOR (THRU 1/24)	2.00	X						0.	0.	0.
(33) DAVID RAIHLE DIRECTOR (THRU 1/24)	2.00	X						0.	0.	0.
(34) JASON SAFFERT DISTRICT REPRESENTATIVE (THRU 1/24)	2.00	X						0.	0.	0.
(35) LUKE SALTER DIRECTOR	2.00	X						0.	0.	0.
(36) DANIEL SHOEMAKER DIRECTOR (THRU 9/24)	2.00	X						0.	0.	0.
(37) BRUCE STELZNER DIRECTOR	2.00	X						0.	0.	0.
(38) DONALD STOIK DIRECTOR (THRU 1/24)	2.00	X						0.	0.	0.
(39) ROB SUSEDIK DIRECTOR	2.00	X						0.	0.	0.
(40) SCOTT WOLFE DIRECTOR	2.00	X						0.	0.	0.
(41) BRIAN WRIGHT DIRECTOR	2.00	X						0.	0.	0.
(42) JUSTIN ZOROMSKI DIRECTOR	2.00	X						0.	0.	0.
(43) THOMAS ZWICKEL DIRECTOR	2.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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	1 a Federated campaigns	1a	5,750.				
	b Membership dues	1b					
	c Fundraising events	1c	189,897.				
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	295,063.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			490,710.			
Program Service Revenue			Business Code				
	2 a CAMPING REVENUE		713990	497,209.	497,209.		
	b ACTIVITY REVENUE		713990	201,509.	201,509.		
	c						
	d						
	e						
	f All other program service revenue		900099	56,490.	56,490.		
	g **Total.** Add lines 2a-2f			755,208.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			85,236.			85,236.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
			(i) Real / (ii) Personal				
	6 a Gross rents	6a					
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
			(i) Securities / (ii) Other				
	7 a Gross amount from sales of assets other than inventory	7a	410,615. / 18,250.				
	b Less: cost or other basis and sales expenses	7b	397,321. / 6,194.				
	c Gain or (loss)	7c	13,294. / 12,056.				
	d Net gain or (loss)			25,350.			25,350.
	8 a Gross income from fundraising events (not including $ 189,897. of contributions reported on line 1c). See Part IV, line 18	8a	91,973.				
	b Less: direct expenses	8b	74,695.				
	c Net income or (loss) from fundraising events			17,278.			17,278.
	9 a Gross income from gaming activities. See Part IV, line 19	9a					
	b Less: direct expenses	9b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	10a	658,542.				
	b Less: cost of goods sold	10b	423,195.				
	c Net income or (loss) from sales of inventory			235,347.	235,347.		
Miscellaneous Revenue			Business Code				
	11 a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			1,609,129.	990,555.	0.	127,864.

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	29,285.	29,285.		
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	178,947.	145,843.	18,073.	15,031.
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	663,927.	579,029.	46,350.	38,548.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	79,081.	66,940.	6,628.	5,513.
9 Other employee benefits	70,771.	60,386.	5,670.	4,715.
10 Payroll taxes	75,982.	67,203.	4,793.	3,986.
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	40,315.	21,300.	19,015.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	10,014.		10,014.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	6,526.	5,602.	278.	646.
12 Advertising and promotion	4,014.	1,496.		2,518.
13 Office expenses	29,724.	25,933.	1,079.	2,712.
14 Information technology	8,928.	8,585.	187.	156.
15 Royalties				
16 Occupancy	164,417.	158,680.	3,091.	2,646.
17 Travel	45,648.	41,688.	2,598.	1,362.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	29,565.	27,994.	1,531.	40.
20 Interest	159.	130.	16.	13.
21 Payments to affiliates	34,157.	34,157.		
22 Depreciation, depletion, and amortization	268,658.	263,207.	2,976.	2,475.
23 Insurance	44,827.	42,959.	1,020.	848.
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 SUPPLIES	164,267.	161,041.	214.	3,012.
b RECOGNITION AWARDS	55,128.	34,402.	176.	20,550.
c RENTAL AND MAINTENANCE	1,989.	1,989.		
d				
e All other expenses	25,743.	21,193.	2,348.	2,202.
25 **Total functional expenses.** Add lines 1 through 24e	2,032,072.	1,799,042.	126,057.	106,973.
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		219,039.	1	74,323.
	2	Savings and temporary cash investments		635,706.	2	668,429.
	3	Pledges and grants receivable, net		23,459.	3	182,727.
	4	Accounts receivable, net		2,369.	4	599.
	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		82,552.	8	93,403.
	9	Prepaid expenses and deferred charges		73,126.	9	109,482.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 8,618,607.			
	b	Less: accumulated depreciation	10b 4,543,096.	4,204,664.	10c	4,075,511.
	11	Investments - publicly traded securities		823,145.	11	840,044.
	12	Investments - other securities. See Part IV, line 11		28,655.	12	30,927.
	13	Investments - program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		11,450,726.	15	13,313,769.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		17,543,441.	16	19,389,214.
Liabilities	17	Accounts payable and accrued expenses		55,092.	17	39,461.
	18	Grants payable			18	
	19	Deferred revenue		37,530.	19	71,082.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		61,033.	21	61,543.
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		16,934.	25	10,208.
	26	**Total liabilities.** Add lines 17 through 25		170,589.	26	182,294.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** [X] **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		5,077,985.	27	4,944,162.
	28	Net assets with donor restrictions		12,294,867.	28	14,262,758.
		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		17,372,852.	32	19,206,920.
	33	Total liabilities and net assets/fund balances		17,543,441.	33	19,389,214.

Form **990** (2024)

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,609,129.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,032,072.
3	Revenue less expenses. Subtract line 2 from line 1	3	-422,943.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	17,372,852.
5	Net unrealized gains (losses) on investments	5	5,877.
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	2,251,134.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	19,206,920.

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 [X] 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?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	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: [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the 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		

Form 990 (2024)

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
2024
Open to Public Inspection

Name of the organization CHIPPEWA VALLEY COUNCIL, INC.
BOY SCOUTS OF AMERICA

Employer identification number 39-0807227

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 [X] 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	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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
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						
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.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
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.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

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 2024 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	281,800.	817,837.	1037973.	755,792.	490,710.	3384112.
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	934,132.	1240931.	1418234.	1528631.	1413750.	6535678.
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	1215932.	2058768.	2456207.	2284423.	1904460.	9919790.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	9,300.	90,024.	80,459.	117,121.	74,746.	371,650.
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						0.
c Add lines 7a and 7b	9,300.	90,024.	80,459.	117,121.	74,746.	371,650.
8 **Public support.** (Subtract line 7c from line 6.)						9548140.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6	1215932.	2058768.	2456207.	2284423.	1904460.	9919790.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	529,563.	1,702.	56,645.	53,702.	85,236.	726,848.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	529,563.	1,702.	56,645.	53,702.	85,236.	726,848.
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on	6,573.	2,976.	790,106.	6,791.	17,278.	823,724.
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.)	1752068.	2063446.	3302958.	2344916.	2006974.	11470362.

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

Section C. Computation of Public Support Percentage

15	Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	83.24 %
16	Public support percentage from 2023 Schedule A, Part III, line 15	16	87.99 %

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	6.34 %
18	Investment income percentage from **2023** Schedule A, Part III, line 17	18	9.51 %

19a **33 1/3% support tests - 2024.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☒

b **33 1/3% support tests - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 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 2024 from Section C, line 6	9	
10	Line 8 amount divided by line 9 amount	10	

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

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

Schedule A — Payments from Disqualified Persons Included on Part III, Line 7a — 2024

** Do Not File **
*** Not Open to Public Inspection ***

Payer's Name	2020 Amount	2021 Amount	2022 Amount	2023 Amount	2024 Amount
TOTAL BOARD OF DIRECTORS	9,300.	90,024.	80,459.	117,121.	74,746.
Total to Schedule A, Part III, Line 7a	9,300.	90,024.	80,459.	117,121.	74,746.

Schedule B (Form 990)
(Rev. December 2024)
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

Name of the organization	Employer identification number
CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA	39-0807227

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

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

Special Rules

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

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

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

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

Name of organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number: 39-0807227

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	ARROWHEAD PROPERTIES - TIM OLSON 3502 OAKWOOD HILLS PKWY STE B EAU CLAIRE, WI 54701	$ 29,701.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2	TIMOTHY D. MOLEPSKE 111 CANTERBURY RD EAU CLAIRE, WI 54701	$ 27,075.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3	FIDELITY CHARITABLE PO BOX 770001 CINCINNATI, OH 45277	$ 26,296.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4	BLUE HILLS FRIENDS OF SCOUTING 110 W POPLAR AVE CAMERON, WI 54822	$ 21,799.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5	NORTHWESTERN BANK 202 N BRIDGE ST PO BOX 49 CHIPPEWA FALLS, WI 54729	$ 15,650.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6	L'CARS AUTOMOTIVE SPECIALTIES LLC 110 E POPLAR AVE CAMERON, WI 54822	$ 13,667.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number: 39-0807227

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	ERIC C. RYGG S4214 RYGG RD EAU CLAIRE, WI 54701	$ 11,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
8	MICHAEL AND HAZEL TRINKO 4426 PROVENS DR AKRON, OH 44319	$ 10,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
9	R AND C SUSEDIK TAX AND ACCOUNTING PO BOX 772 HAYWARD, WI 54843	$ 8,597.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
10	TIMOTHY OLSON 2727 PINEVIEW RD EAU CLAIRE, WI 54703	$ 6,800.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
11	ANDREW D CALVIN E2133 QUAIL RUN RD EAU CLAIRE, WI 54701	$ 6,170.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
12	RB SCOTT CO, INC PO BOX 65 EAU CLAIRE, WI 54702	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number: 39-0807227

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
13	SWITZER INVESTMENTS LLC 3453 62ND AVE ELK MOUND, WI 54739	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
14	LAURIE GILES 4412 WOODRIDGE DR EAU CLAIRE, WI 54701	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
15	DAVID R. WEILAND 276 S 7TH ST FORT SUMNER, NM 88119	$ 5,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
16	BADGER TRUCK REFRIGERATION, INC 6302 TEXACO DR EAU CLAIRE, WI 54703	$ 5,000.	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.)

Name of organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number: 39-0807227

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	Employer identification number
CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA	39-0807227

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

Supplemental Financial Statements

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number 39-0807227

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)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

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	12,447,495.	11,254,686.	12,671,060.	13,044,756.	12,909,013.
b	Contributions	19,562.	45,050.	1,905.	80,682.	7,675.
c	Net investment earnings, gains, and losses	1,886,668.	1,147,759.	-1,368,279.	-454,378.	128,068.
d	Grants or scholarships					
e	Other expenditures for facilities and programs			50,000.		
f	Administrative expenses					
g	End of year balance	14,353,725.	12,447,495.	11,254,686.	12,671,060.	13,044,756.

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

a Board designated or quasi-endowment 4.0000 %

b Permanent endowment .0000 %

c Term endowment 96.0000 %

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)	X	
(ii)	Related organizations?	3a(ii)		X
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		84,715.		84,715.
b	Buildings		6,984,463.	3,513,867.	3,470,596.
c	Leasehold improvements				
d	Equipment		1,181,091.	1,029,229.	151,862.
e	Other		368,338.		368,338.
Total.	Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				4,075,511.

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

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) BENEFICIAL INTEREST IN CHARITIABLE TRUSTS	13,303,561.
(2) RIGHT OF USE ASSET, NET	10,208.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	13,313,769.

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 - FINANCE LEASE	10,208.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	10,208.

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	3,898,608.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	5,877.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	2,251,134.		
e	Add lines 2a through 2d			2e	2,257,011.
3	Subtract line 2e from line 1			3	1,641,597.
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	10,014.		
b	Other (Describe in Part XIII.)	4b	-42,482.		
c	Add lines 4a and 4b			4c	-32,468.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	1,609,129.

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	2,064,540.
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	42,482.		
e	Add lines 2a through 2d			2e	42,482.
3	Subtract line 2e from line 1			3	2,022,058.
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	10,014.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	10,014.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	2,032,072.

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 IV, LINE 2B:

THE ORGANIZATION HOLDS FUNDS IN THEIR TRUST ACCOUNT THAT ARE DESIGNATED IN THE NAME OF COUNCIL MEMBERS.

PART V, LINE 4:

THE COUNCIL HAS VARIOUS DONOR-RESTRICTED ENDOWMENT FUNDS ESTABLISHED FOR SCHOLARSHIPS, SPECIAL NEEDS TROOPS, AND OTHER PURPOSES. AS REQUIRED BY GAAP, NET ASSETS OF THE ENDOWMENT FUND ARE CLASSIFIED AND REPORTED BASED ON THE EXISTENCE OR ABSENCE OF DONOR-IMPOSED RESTRICTIONS. THE BOARD OF DIRECTORS OF THE COUNCIL HAS INTERPRETED THE WISCONSIN UNIFORM PRUDENT MANAGEMENT OF THE INSTITUTIONAL FUNDS ACT (UPMIFA) AS REQUIRING THE PRESERVATION OF THE FAIR VALUE OF THE ORIGINAL GIFT AS OF THE GIFT DATE OF THE DONOR-RESTRICTED ENDOWMENT FUNDS ABSENT EXPLICIT DONOR STIPULATIONS TO THE CONTRARY. AS A RESULT OF THIS INTERPRETATION, THE COUNCIL CLASSIFIES AS PERMANENTLY RESTRICTED NET ASSETS (A) THE ORIGINAL VALUE OF GIFTS DONATED TO THE PERMANENT ENDOWMENT, (B) THE ORIGINAL VALUE OF SUBSEQUENT GIFTS TO THE PERMANENT ENDOWMENT, AND (C) ACCUMULATIONS TO THE PERMANENT ENDOWMENT MADE IN ACCORDANCE WITH THE DIRECTION OF THE APPLICABLE DONOR GIFT INSTRUMENT AT THE TIME THE ACCUMULATION IS ADDED TO THE FUND. THE COUNCIL CONSIDERS ALL EARNINGS ON ENDOWMENT FUNDS TO BE RESTRICTED FOR SCHOLARSHIPS, SPECIAL NEEDS TROOPS, AND OTHER PURPOSES.

SPENDING POLICY

THE BOARD OF DIRECTORS FOLLOWS THE COUNCIL'S APPROVED ENDOWMENT SPENDING POLICY. THE POLICY DEFINES THE TOTAL FUNDS AVAILABLE FROM THE ENDOWMENT

Part XIII Supplemental Information *(continued)*

FUND IN A GIVEN YEAR (THE DISTRIBUTABLE INCOME) AS UP TO 5% OF THE ENDOWMENT FUND'S AVERAGE MARKET VALUE AS OF DECEMBER 31 OF THE PREVIOUS THREE YEARS. THE ENDOWMENT FUND IS TO HAVE RETURNS GREATER THAN THE PROPOSED DISTRIBUTION PLUS MANAGEMENT AND TRUSTEE FEES. IF THE MARKET VALUE OF THE ENDOWMENT FUND FALLS TO OR BELOW THE AMOUNT OF THE FUND'S DONOR-RESTRICTED GIFTS, THEN THE SPENDING POLICY WILL BE AMENDED IN ACCORDANCE WITH THE GUIDELINES NOT TO EXCEED THE ACTUAL EARNINGS OF THE FUND. THE BOARD OF DIRECTORS MAY AMEND THIS SPENDING POLICY.

INVESTMENT OBJECTIVE AND STRATEGIES
THE COUNCIL'S ENDOWMENTS ARE INVESTED IN ACCORDANCE WITH THE INVESTMENT POLICY OF THE COUNCIL, WHICH INCLUDES INVESTMENTS IN MARKETABLE DEBT AND EQUITY SECURITIES.

PART X, LINE 2:
THE COUNCIL EVALUATED ITS TAX POSITIONS AND DETERMINED IT HAS NO UNCERTAIN POSITIONS AS OF DECEMBER 31, 2024 AND 2023.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

CHANGE IN VALUE OF BENEFICIAL INTERESTS	2,251,134.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

ADDITIONAL FUNDRAISING EXPENSES	-42,482.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

ADDITIONAL FUNDRAISING EXPENSES	42,482.

SCHEDULE G (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number: 39-0807227

Part I **Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In-person solicitations
e ☐ Solicitation of nongovernment grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☐ **No**

b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)**	**(vi)** Amount paid to (or retained by) organization
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule G (Form 990) (Rev. 12-2024)**

LHA 432081 01-14-25

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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		LEADERSHIP DINNER	LEADERS OF CHARACTER	7	
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	70,930.	57,719.	153,221.	281,870.
	2 Less: Contributions	62,740.	48,479.	78,678.	189,897.
	3 Gross income (line 1 minus line 2)	8,190.	9,240.	74,543.	91,973.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs			600.	600.
	7 Food and beverages	6,982.	7,844.	17,388.	32,214.
	8 Entertainment	13,500.	2,500.		16,000.
	9 Other direct expenses	5,128.	2,352.	18,401.	25,881.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				74,695.
	11 Net income summary. Subtract line 10 from line 3, column (d)				17,278.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: ____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: ____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: ____

11 Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity conducted in:

a The organization's facility **13a** %

b An outside facility **13b** %

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name

Address

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

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

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

Name

Address

16 Gaming manager information:

Name

Gaming manager compensation $

Description of services provided

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions:

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

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

Part IV **Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV **Supplemental Information** *(continued)*

SCHEDULE I
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Grants and Other Assistance to Organizations, Governments, and Individuals in the United States

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number 39-0807227

Part I **General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ..... [X] **Yes** [ ] **No**

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance

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

3 Enter total number of other organizations listed in the line 1 table .....

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
CAMPERSHIPS AND REGISTRATIONS	398	29,285.	0.		

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

PART I, LINE 2:
ALL GRANTS ASSISTANCE TO INDIVIDUALS ARE BY APPLICATION SUBMITTED THROUGH THE UNIT LEADERSHIP AND CHARTER PARTNER. THEY ARE AWARDED BASED ON THE NUMBER OF QUALIFIED APPLICANTS AND THE AMOUNT AVAILABLE. ALMOST EVERYONE WHO APPLIES FOR ASSISTANCE IS GIVEN SOME LEVEL, IF NOT FULL ASSISTANCE. THE CRITERIA IS SET BASED ON WHAT THE ASSISTANCE IS FOR I.E. CAMPERSHIP, EVENT, TRAINING, REGISTRATION, FEES, UNIFORMS, ETC.

SCHEDULE J (Form 990)

(Rev. December 2024)

Department of the Treasury Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

Complete if the organization answered "Yes" on Form 990, Part IV, line 23.

Attach to Form 990.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number 39-0807227

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☒ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☒ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a		X
b	Any related organization?	6b		X
	If "Yes" on line 6a or 6b, describe in Part III.			
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
(1) TIM MOLEPSKE	(i)	153,852.	0.	222.	4,613.	20,260.	178,947.	0.
SECRETARY/CEO	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

SCHEDULE L
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number 39-0807227

Part I **Excess Benefit Transactions** (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only)

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b; or Form 990-EZ, Part V, line 40b.

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ..... $

Part II **Loans to and/or From Interested Persons**

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						$						

Part III **Grants or Assistance Benefiting Interested Persons**

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				
(7)				
(8)				
(9)				
(10)				

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule L (Form 990) (Rev. 12-2024)**

LHA 432131 01-15-25

Part IV Business Transactions Involving Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues? Yes	No
(1)	MATTHEW DIENGER	SON OF BOARD MEMBER	70,776.	EMPLOYEE CO		X
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
(10)						

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L. See instructions.

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:
(A) NAME OF PERSON: MATTHEW DIENGER
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
SON OF BOARD MEMBER DAN DIENGER
(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION

SCHEDULE O (Form 990) (Rev. December 2024) Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: CHIPPEWA VALLEY COUNCIL, INC. BOY SCOUTS OF AMERICA

Employer identification number 39-0807227

FORM 990, ITEM C, DOING BUSINESS AS:
CHIPPEWA VALLEY COUNCIL, SCOUTING AMERICA

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
COUNCIL, THEREBY, DEVELOPING FUTURE LEADERS AND PROMOTING GOOD CITIZENSHIP.

FORM 990, PART VI, SECTION A, LINE 2:
JEFF OLSON AND TIM OLSON HAVE A FAMILY RELATIONSHIP.
TIM BENEDICT AND LUKE BENEDICT HAVE A FAMILY RELATIONSHIP.

FORM 990, PART VI, SECTION A, LINE 6:
CHARTERED ORGANIZATIONS AND COUNCIL MEMBERS AT LARGE.

FORM 990, PART VI, SECTION A, LINE 7A:
CHARTERED ORGANIZATIONS AND COUNCIL MEMBERS AT LARGE, APPROVE THE MEMBERS OF THE BOARD OF GOVERNORS.

FORM 990, PART VI, SECTION B, LINE 11B:
THE SCOUT EXECUTIVE AND AUDIT CHAIR RECEIVED A COPY OF THE 990 AND REVIEWED AND APPROVED PRIOR TO THE FILING DEADLINE. A REVIEW OF THE FORM 990 IS ALSO DONE AT BOARD MEETING BY THE GOVERNING BOARD AFTER THE FILING DEADLINE.

FORM 990, PART VI, SECTION B, LINE 12C:
THE ORGANIZATION HAS WRITTEN CONFLICT OF INTEREST POLICY FOR EMPLOYEES AS WELL AS FOR BOARD MEMBERS AND IT IS STRICTLY FOLLOWED. EACH EMPLOYEE AND BOARD MEMBER IS GIVEN THE COPY OF THE CURRENT POLICY AND IS REQUIRED TO SIGN IT ACKNOWLEDGING ITS RECEIPT AND READ IT IN DETAIL AND INFORM THE APPROPRIATE AUTHORITY IN CASE OF ANY CONFLICT.

IF A MEMBER HAS A CONFLICT, THEY ARE REQUIRED TO DISCLOSE TO THE PRESIDENT OF THE BOARD. SUCH DISCLOSURE SHALL INCLUDE ALL MATERIAL FACTS AND SUPPLY ANY REASONS WHY THE ARRANGEMENT MIGHT BE OR NOT BE IN THE BEST INTEREST OF THE CORPORATION. THE PRESIDENT OF THE BOARD SHALL REFER THE ISSUE TO THE FULL BOARD, THE EXECUTIVE COMMITTEE, OR OTHER BOARD COMMITTEE HAVING DECISION-MAKING AUTHORITY. THE BOARD WILL THEN DELIBERATE AND CHOOSE THE BEST OPTION FOR THE ORGANIZATION BY WAY OF CONSENSUS. NO INTERESTED MEMBER SHALL PARTICIPATE BY DISCUSSION OR VOTING. ALL DISCUSSION AND DECISIONS ARE DOCUMENTED IN THE MEETING MINUTES.

FORM 990, PART VI, SECTION B, LINE 15:
THE CEO'S PAY RANGE INITIALLY IS DETERMINED BASED ON A NATIONAL SURVEY CONDUCTED BY THE BOY SCOUTS OF AMERICA WHICH SUGGESTS A PAY RANGE BASED ON THE AREA AND SIZE OF THE BUDGET FOR EACH COUNCIL. THE BOARD MONITORS THE CEO'S PERFORMANCE AND ULTIMATELY THE CEO'S COMPENSATION IS APPROVED BY THE BOARD OF GOVERNORS.

FORM 990, PART VI, SECTION C, LINE 19:
POLICIES ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:
CHANGE IN VALUE OF BENEFICIAL INTERESTS 2,251,134.

TAX RETURN FILING INSTRUCTIONS

WISCONSIN 1952 FINANCIAL REPORT

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

Chippewa Valley Council, Inc.
Boy Scouts of America
710 South Hastings Way
Eau Claire, WI 54701

Prepared By:

Wipfli Advisory LLC
1502 London Road, Suite 200
Duluth, MN 55812

Amount of Tax:

No payment is required.

Make Check Payable To:

Not applicable

Mail Tax Return To:

WDFI/ Charitable Orgs Section
PO Box 7879
Madison, Wisconsin 53707-7879

Return must be mailed on or before:

December 31, 2025

Special Instructions:

The report should be signed and dated by an authorized individual(s).

X

Please - Do Not Staple

Chapter 202, Wis. Stats.
Subchapter II

STATE OF WISCONSIN
Department of Financial Institutions

Division of Corporate and
Consumer Services,
Charities Section

E-Mail:
DFICharitableOrgs@dfi.wisconsin.gov

Telephone: (608) 267-1711

Fax: (608) 267-6813

Mailing Address:
PO Box 7879
Madison, WI 53707-7879

Courier Address:
4822 Madison Yards Way
North Tower
Madison, WI 53705

WEBSITE: DFI.WI.GOV

#1952

FINANCIAL REPORT

WHO SHOULD FILE

- A charitable organization registered to solicit contributions in Wisconsin must file an annual report with the Department of Financial Institutions - Division of Corporate and Consumer Services.
- A charitable organization should use the form 1952 if:
  - The organization received more than $25,000 in contributions or more than $50,000 in contributions from the county their principle office is located in.
  AND
  - The organization files an IRS 990, 990EZ or 990-PF. The 990N is not acceptable.
- If the organization does not meet the above criteria please use form 1943 or form 308.
- Please refer to the definitions set forth in Wis. Stat. §. 202.12 when completing registration and report forms.

WHEN TO FILE

- An annual financial report must be filed with the division within 12 months after the organization's fiscal year-end.

WHAT TO INCLUDE

Form 1952 - Supplement to Financial Report.

IRS 990, 990EZ or 990-PF plus all schedules (except B) and attachments.

An attachment for each question on the form 1952 answered "Yes".

A full list of the organization's board of directors, officers, trustees and any principal salaried employees. Please include the individual's name, address and title.

A list of states that have issued a license, registration, permit or other formal authorization to the organization to solicit contributions.

If applicable:

An audited financial statement conducted according to Generally Accepted Accounting Principles for an organization that has received $1,000,000 or more in contribution during its fiscal year.

OR

A reviewed financial statement conducted according to Generally Accepted Accounting Principles for an organization which has received $500,000 - $999,999 in contributions during the fiscal year

	#1952 **FINANCIAL REPORT**	**Email:** DFICharitableOrgs@dfi.wisconsin.gov **Mailing Address:** PO Box 7879 Madison, WI 53707-7879

ORGANIZATION INFORMATION - SECTION A

1. Name of charitable organization and any trade names or DBA (doing business as) names the organization uses.

CHIPPEWA VALLEY COUNCIL, INC.
BOY SCOUTS OF AMERICA

2. WI Charitable Organization Number: 143 - 800

3. Federal Employer Identification Number: 39-0807227

4. Provide the name and contact information of the individual the Department should contact about this form:

First Name: TIM		Last Name: MOLEPSKE	
Street Address: 710 SOUTH HASTINGS WAY		City: EAU CLAIRE	State: WI
ZIP Code: 54701	Phone: 715-832-6671	Email: TIM.MOLEPSKE@SCOUTING.ORG	

5. Did your organization use a professional fundraiser or fundraising counsel during the fiscal year in Wisconsin? ☐ Yes ☒ No

If **YES,** provide contact information for each fundraiser(s), fund raising counsel(s), or person. Attach additional pages, if necessary.

Name:			Fundraiser: ☐	Fundraising Counsel: ☐
Street Address:		City:	State:	
ZIP:	Telephone Number:	Does this fundraiser/fundraising counsel/person have custody of contributions at any time: ☐ Yes ☐ No		

6. Has any of the information your organization previously submitted to the division changed? ☐ Yes ☒ No
(i.e. name of the organization, address of the principal office, address of any Wisconsin branch officers, accounting period, articles, by-laws, etc.)

If **YES,** attach an explanation and a copy of the amended document.

FINANCIAL INFORMATION - SECTION B

7. Organization's Fiscal Year End Date (month, day,and year).
   Enter the accounting period for the following financial information.

mm	dd	yyyy
12	31	2024

1. Contributions ("Contribution" means a grant or pledge of money, credit, property, or other thing of any kind or value, except used clothing or household goods, to a charitable organization or for a charitable purpose. Bequests received directly from the public and indirect public support, such as contributions received through solicitation campaigns conducted by federated fundraising agencies like United Way should be included in this amount. "Contribution" does not include: • Income from bingo or raffles conducted under ch. 563, Wis. Stats. • Government grants • Bona fide fees, dues, or assessments paid by a member of a charitable organization, except that, if initial membership in a charitable organization is conferred solely as consideration for making a grant or pledge of money to the charitable organization in response to a solicitation, that grant or pledge of money is a contribution.)	1	490710
2. Other Revenues	2	1118419
3. Total Revenue (line 1 plus line 2)	3	1609129
4. Expenses:		
a. Expenses Allocated to Program Services	4a	1799042
b. Expenses Allocated to Management and General	4b	126057
c. Expenses Allocated to Fundraising	4c	106973
d. Expenses Allocated to Payments to Affiliates	4d	0
e. Total Expenses	4e	2032072
5. Excess or Deficit (line 3 minus line 4e)	5	-422943
6. Net Assets at Beginning of Year	6	17372852
7. Other Changes in Net Assets or Fund Balances (See 990, part XI)	7	2257011
8. Net Assets at End of Year	8	19206920

ATTACHMENTS

Check the box next to the items that are attached to your annual report. Items A., B., and C. are required. Item D. or E. (or Waiver Application of D. or E.) is required if the contributions received by your organization fall into the described ranges. (Note: If you are submitting this form with your initial application, DO NOT submit the following attachments. Submit the attachments cited in the application form instead).

REQUIRED

- [ ] **A. List of all officers, directors, trustees, and principal salaried employees -** The list must include each individual's name, address, and title. Please note that "principal salaried employees" refers to the chief administrative officers of your organization, but does not include the heads of separate departments or smaller units within the organization. (You can disregard this item if you are attaching an IRS 990 that already includes the requested information.)

- [ ] **B. A list of states that have issued a license, registration, permit, or other formal authorization to the organization to solicit contributions.** (You can disregard this item if you are attaching an IRS 990 that already includes the requested information.)

- [X] **C. IRS Form #990, 990EZ, or 990-PF. Do not include Schedule B of the 990.** (Note: If you file an IRS Form 990-N, you cannot use this form. You must complete a Form #308 or Form #1943 instead.)

CHECK ONE IF APPLICABLE

- [ ] **D. Audited Financial Statements** if the organization received contributions in excess of $1,000,000 during its fiscal year. The financial statements must be prepared in accordance with generally accepted accounting principles and be accompanied by the opinion of an independent certified public accountant.

OR

- [ ] **Apply for Waiver of "D. Audited Financial Statements"** if (1.) the organization's contributions were, during each of the past 3 fiscal years, less than $300,000; and (2.) during the fiscal year for which the waiver is being requested, the organization received one or more contributions from one contributor that exceeded $700,000. Include waiver form 1953.

- [ ] **E. Reviewed Financial Statements** if the organization received contributions in excess of $500,000, but not more than $999,999 during its fiscal year. The financial statements must be prepared in accordance with generally accepted accounting principles by an independent certified public accountant. Audited financial statements are also acceptable.

OR

- [ ] **Apply for Waiver of "E. Reviewed Financial Statements"** if (1.) the organization's contributions were, during each of the past 3 fiscal years, less than $300,000; and (2.) during the fiscal year for which the waiver is being requested, the organization received one or more contributions from one contributor that exceeded $200,000. Include waiver form 1953.

CERTIFICATION - SECTION C

This document MUST be signed by the chief fiscal officer and another officer. Two different officer signatures required. Completion of this form is required under Section 202.12, Wisconsin Statutes.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, and that, under penalties of perjury, we have reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of Wisconsin applicable to this report.

TIM MOLEPSKE

Name (Print)

Signature of Officer

Date

AND

Name (Print)

Signature of Chief Fiscal Officer

Date

RETURN MATERIALS TO:

Department of Financial Institutions
Division of Corporate and Consumer Services

Mailing Address:
WDFI/ Charitable Orgs Section
PO Box 7879
Madison, Wisconsin 53707-7879

E-Mail: DFICharitableOrgs@dfi.wisconsin.gov

This form is required under Section 202.12, Wisconsin Statutes. Refusal to provide this information may result in the denial of this registration application. Personally identifiable information on this form may be matched against tax information, outstanding child and family support data and law enforcement agencies. Failure to complete this application completely and accurately may result in denial or revocation of registration, and any other penalties as provided by law.

This document can be made available in alternate formats upon request to qualifying individuals with disabilities.