Moments That Matter: Big Little Events

2026 Women's Giving Circle - Competitive Grant Cycle

Big Brothers Big Sisters of Northwestern Wisconsin

Mr. Travis Austad
424 Galloway St
Eau Claire, WI 54701

travis.austad@bbbsnw.org
O: 715-835-0161

Mr. Travis Austad

424 Galloway St
Eau Claire, WI 54701

travis.austad@bbbsnw.org
O: 715-835-0161

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.

Moments That Matter: Big Little Events

Amount Requested*

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

$2,500.00

Program Area*

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

Youth

Geographic Area Served*

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

Dunn and surrounding county/counties

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.

Big Brothers Big Sisters of Northwestern Wisconsin (BBBSNW) creates and supports one-to-one mentoring relationships that ignite the power and promise of youth. Serving children and families across Northwestern Wisconsin, BBBSNW partners with parents, schools, volunteers, and community organizations to connect youth ("Littles") with caring adult mentors ("Bigs") who provide encouragement, friendship, and positive guidance.

For more than 50 years, BBBSNW has helped youth build confidence, strengthen relationships, and reach their full potential through community-based and site-based mentoring programs. The organization provides careful matching, volunteer training, and ongoing professional support to ensure safe and successful mentoring relationships.

Through evidence-based mentoring, BBBSNW works to improve social-emotional well-being, self-confidence, educational engagement, and future aspirations for the children it serves. Annual youth outcome surveys consistently show positive growth in these areas. Recent accomplishments include expanding mentoring opportunities in rural communities, strengthening community partnerships, and increasing access to programs such as monthly Big Little Events, which help remove financial barriers and create opportunities for matches to build stronger connections through shared experiences.

Like many nonprofits, BBBSNW faces ongoing challenges related to funding, volunteer recruitment, and increasing youth mental health and social connection needs, particularly in rural and underserved areas.

2. Current Initiatives*

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

BBBSNW provides youth mentoring programs that connect children facing adversity with caring adult mentors who offer friendship, encouragement, and support. Through both community-based and site-based mentoring programs, BBBSNW serves youth across Northwestern Wisconsin, including Dunn County, helping young people build confidence, strengthen relationships, and improve social-emotional well-being.

Community-based mentoring matches adult volunteers ("Bigs") with youth ("Littles") for activities in the community, while site-based programs provide mentoring opportunities within schools and other structured settings. BBBSNW also offers match support services, volunteer training, and group activities designed to strengthen mentoring relationships and reduce barriers to participation.

One important program component is Big Little Events, which are monthly activities that allow Bigs and Littles to participate in fun, enriching experiences at no cost to families or volunteers. Events may include park outings, seasonal celebrations, recreational activities, educational opportunities, and community experiences such as a picnic and water park day at Wakanda Park in Menomonie. These events help matches build stronger connections, encourage social interaction, and ensure all youth can participate regardless of financial circumstances.

BBBSNW's impact is demonstrated through annual youth outcome surveys and ongoing match support data. Participating youth report growth in self-confidence, social acceptance, educational expectations, and emotional well-being. Mentoring relationships also provide youth with a trusted adult connection that supports resilience and positive decision-making.

Community involvement is central to BBBSNW's success. The organization relies on local volunteers who dedicate their time to mentoring youth, as well as partnerships with schools, businesses, civic organizations, foundations, and community agencies that provide financial support, referrals, event sponsorships, and collaborative opportunities. Local businesses and organizations frequently contribute event space, supplies, incentives, and volunteer support to help create meaningful experiences for youth and families. BBBSNW also partners with dozens of local businesses as part of its Big Benefits program, which offers discounted or free services and activities to Big/Little matches. This strong community investment helps ensure mentoring programs remain accessible, impactful, and responsive to local needs.

3. Organizational Structure*

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

BBBSNW is governed by a volunteer Board of Directors that provides organizational oversight, strategic direction, and fiduciary responsibility. The organization is led by a Chief Executive Officer who oversees daily operations, community partnerships, fundraising, program development, and long-term strategic planning.

BBBSNW's professional staff manage mentoring programs across the service area and are responsible for volunteer recruitment, youth enrollment, family communication, background screening, match support, program coordination, and outcome tracking. Staff members work closely with youth, families, schools, and volunteers to ensure mentoring relationships are safe, positive, and successful. The organization also relies on an Operations Manager to support financial and organizational operations.

Volunteer mentors ("Bigs") are central to the organization's work and serve as consistent, caring role models for youth ("Littles"). Volunteers commit time to building supportive relationships with youth through regular meetings, activities, and participation in agency-sponsored events. Community volunteers also support fundraising activities, special events, and group programming throughout the year.

On a daily basis, BBBSNW functions through collaboration among staff, volunteers, families, schools, and community partners. Staff provide ongoing match supervision and support, coordinate activities and events, monitor youth outcomes, recruit new volunteers, and respond to the evolving needs of youth and families.

About the Grant

What is the community need that this request addresses?

Many youth and families in Dunn County face financial, social, and emotional barriers that limit access to positive extracurricular and community experiences. Rising costs for recreation, transportation, and family activities can make it difficult for children to participate in opportunities that support healthy social development and connection. At the same time, many youth are experiencing increased social isolation, stress, and mental health challenges.

Through mentoring relationships and monthly Big Little Events, BBBSNW helps address these needs by providing safe, supportive, and low cost opportunities for youth and mentors to build meaningful relationships and engage in positive activities together in the community. These events reduce financial barriers, strengthen mentor-mentee connections, encourage social interaction, and help youth build confidence, belonging, and emotional well-being.

Funding support will help ensure that all participating youth and families, regardless of income, can access enriching experiences that foster connection and fun.

Project Goals and Activities*

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

The goal of this project is to strengthen and sustain mentoring relationships between youth (“Littles”) and volunteer mentors (“Bigs”) by providing consistent, accessible, and low-cost shared experiences through monthly Big Little Events coordinated by BBBSNW.

Key objectives include: (1) increasing engagement and connection between Bigs and Littles through the planning and execution of 5 monthly shared experiences or events; (2) reducing financial and transportation barriers that may limit participation in community experiences; and (3) improving youth social-emotional outcomes by supporting consistent, positive interactions outside of structured match meetings.

The project will be carried out through monthly events hosted in Dunn County and surrounding communities. Activities may include outdoor games and recreation, seasonal celebrations, bowling, educational outings, an event to celebrate National Mentoring Month at Action City, and other community-based experiences that appeal to a wide range of ages and interests. Events will be intentionally designed to be inclusive, low-cost or no-cost, and accessible to all participating matches.

BBBSNW staff will plan, coordinate, and facilitate each event, including securing locations, organizing supplies, and managing logistics such as registration, communication, and safety oversight. Community partners will be engaged to provide in-kind support such as venue access, activity sponsorships, food donations, supplies, or volunteer assistance. Bigs will be invited to attend and participate alongside their Littles.

Success will be measured through participation rates, match retention and engagement, and feedback collected following events and the annual youth outcomes survey.

Project Outcomes*

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

This project will strengthen mentoring relationships and increase youth engagement by providing consistent, accessible, and low-cost shared experiences through 5 monthly events coordinated by BBBSNW.

Anticipated outcomes include increased frequency and quality of interactions between Bigs and Littles, stronger mentor-mentee relationships, and improved youth social-emotional well-being. By removing financial barriers to participation, the project will ensure that all matches can access the experiences together. Youth are expected to demonstrate increased confidence, stronger feelings of belonging, improved communication skills, and greater connection to their community.

These outcomes will be measured through participation data, match retention rates, event feedback surveys, and the annual youth outcomes survey, which tracks changes in social acceptance, emotional well-being, educational engagement, and future aspirations.

The broader community impact includes stronger youth-adult connections, increased volunteer engagement, and greater community awareness of the importance of mentoring relationships. Community partners who host or support events will also be more directly engaged in youth development efforts, strengthening local collaboration and investment in positive youth outcomes.

Ultimately, this project will help ensure that more youth in Dunn County have access to consistent, supportive relationships and meaningful experiences that promote resilience and support long-term success.

Sustainability*

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

BBBSNW will sustain Big Little Events through a diversified funding strategy that includes annual fundraising, individual donations, corporate sponsorships, and ongoing support from local foundations and community partners. These events are also supported through in-kind contributions such as donated venues, supplies, and volunteer assistance, which help reduce direct costs and increase sustainability.

Following the grant period, BBBSNW will continue to integrate Big Little Events into its core programming budget, prioritizing them as a key strategy for strengthening and retaining mentoring matches. The organization will also pursue expanded sponsorship opportunities with local businesses and civic partners who are invested in youth development. Continued grant seeking at the local and regional level will further support long-term sustainability of these activities.

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

Big Little Events do not have a single dedicated funding source and are supported through a combination of unrestricted organizational revenue and diversified fundraising efforts. BBBSNW anticipates supporting these activities through a mix of individual donations, general operating fundraising, community and corporate sponsorships, and support from local foundations as available.

In addition, significant in-kind contributions from community partners (including donated space, supplies, food, and volunteer time) help reduce direct program costs. At the time of application, most of these funding sources are ongoing and not tied to a specific approval status for this project, but are part of the organization's established annual fundraising and sustainability efforts and programming.

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.

$6,000.00

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.

The program is designed to host 12 monthly events for Big/Little matches in Dunn County, with each event estimated at approximately $500 to support supplies, activity costs, food, and incidental event expenses. Funding from CFDC is requested to cover the cost of 5 events.

Total Project Budget (12 events): $6,000

Personnel ($0 direct request)
Staff planning and coordination time is covered through existing organizational staffing and is not included as a direct cost to this grant.

Materials & Supplies ($6,000 total)
Event supplies, activity materials, food/snacks, registration/entry costs, and incidental costs for monthly Big Little Events and National Mentoring Month event.
Estimated cost per event: $500
12 events x $500 = $6,000

Funding Request from CFDC Women's Giving Circle: $2,500

Supports 5 Big Little Events at $500 per event.
Includes supplies, materials, and activity costs for each funded event.

Other Funding Sources: $3,500

Will support the remaining 7 events not covered by this request.
Funded through a combination of general operating funds, individual donations, sponsorships, and in-kind community contributions.

In-Kind Contributions (Non-cash support)
Additional support may include donated event space, volunteer time, and donated goods or services from community partners, which further reduce overall program costs and enhance sustainability.

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.

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.

Additional Supporting Documents

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

Staff - Project Budget Summary*

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

Required Organization Financials

Current Board of Directors*

Please upload a list of your current Board of Directors.

2026 Executive Board + Committees.pdf

Organizational Budget*

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

2026 Board Approved 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.

Big Brothers Big Sisters of NW WI - 2024 Audit Report.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 Form 990.pdf

Authorization

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

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

If awarded a grant, the organization will:

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

I agree

File Attachment Summary

Applicant File Uploads

- 2026 Executive Board + Committees.pdf
- 2026 Board Approved Budget.pdf
- Big Brothers Big Sisters of NW WI - 2024 Audit Report.pdf
- 2024 Form 990.pdf

2026
Executive Board of Directors
Officers

President
Brian Schudiske – Lippert
brian.schudiske@curtgroup.com
Board appointment – January 2023

Past President
Jason Munz - Trust Point
jmunz@trustpointinc.com
Board Appointment – July 2018

1st Vice President
Tom Monson – Cody Limousine
tomeharley@gmail.com
Board Appointment – September 2016

2nd Vice President/Legal Counsel
Timothy Proue - von Briesen & Roper, s.c.
timothy.proue@vonbriesen.com
Board Appointment – November 2023

Treasurer
Sam Kjelstad - CLA
samantha.kjelstad@claconnect.com
Board appointment – November 2025

Secretary
Mark Miller – Retired Insurance
mark@completeinsuranceofeauclaire.com
Board Appointment – January 2009

Chippewa Valley Regional Board Chair
Randy Richter – Retired EC Schools
richterran@gmail.com
Board Appointment – March 2023

St. Croix Valley Advisory Comm Chair
Vacant

At Large
Dr. Sunem Beaton-Garcia – CVTC
sbeatongarcia@cvtc.edu
Board appointment – January 2023

At Large
Shelly Pryse – PESI
spryse@pesi.com
Board Appointment – July 2017

At Large
Patrick Sullivan – Market & Johnson
psullivan@market-johnson.com
Board appointment – January 2022

At Large
Angela Weideman – Eau Claire County Department of Human Services
angela.weideman@eauclairecounty.gov
Board appointment – January 2023

At Large
Matt Rokus – Eau Claire Police Department
Matt.Rokus@eauclairewi.gov
Board appointment – January 2022

At Large
Brook Berg – Mayo Clinic Health System
berg.brook@mayo.com
Board appointment – January 2024

Big Brothers Big Sisters
OF NORTHWESTERN WISCONSIN

2026
Executive Board of Directors
Officers

At Large
Susan Emerson – Century 21 Affiliated
emersonsue@live.com
Board appointment – January 2024

At Large
Alex Nelson - Mower Sperry Insurance
anelson@mowerins.com
Board appointment – January 2026

At Large
Devin Shaw - Mason Companies
masoncompaniesinc.com
Board appointment – January 2026

At Large
Vacant

At Large
Kate Burhop - Metropolis Resort
kate@metropolisresort.com
Board appointment – January 2026

At Large
Brooke Babineau - Midwest Family EC
brookeb@midwestfamilyec.com
Board appointment – November 2025

At Large
Mike Toycen - Toycen Ford
miket@toycenford.com
Board appointment – January 2026

CEO/Ex-Officio
Travis Austad – Big Brothers Big Sisters of Northwestern Wisconsin
travis.austad@bbbsnw.org

Big Brothers Big Sisters
OF NORTHWESTERN WISCONSIN

2026
Executive Board Standing Committees

Governance

Chair?
Brian Schudiske – Lippert
brian.schudiske@curtgroup.com

Member
Patrick Sullivan – Market & Johnson
psullivan@market-johnson.com

Chair?
Jason Munz - Trust Point
jmunz@trustpointinc.com

Member
Patrick Sullivan – Market & Johnson
psullivan@market-johnson.com

Member
Angela Weideman – Eau Claire County Department of Human Services
angela.weideman@eauclairecounty.gov

CEO/Ex-Officio
Travis Austad – Big Brothers Big Sisters of Northwestern Wisconsin
travis.austad@bbbsnw.org

Finance

Chair
Sam Kjelstad - CLA
samantha.kjelstad@claconnect.com

Member
Jason Munz - Trust Point
jmunz@trustpointinc.com

Member
Devin Shaw - Mason Companies
masoncompaniesinc.com

Member
Vacant

Member
Vacant

President/Ex-Officio
Brian Schudiske – Lippert
brian.schudiske@curtgroup.com

CEO/Ex-Officio
Travis Austad – Big Brothers Big Sisters of Northwestern Wisconsin
travis.austad@bbbsnw.org

Big Brothers Big Sisters
OF NORTHWESTERN WISCONSIN

2026
Executive Board Standing Committees

Policy

Chair
Timothy Proue - von Briesen & Roper, s.c.
timothy.proue@vonbriesen.com

Member
Mark Miller – Retired Insurance
mark@completeinsuranceofeauclaire.com

Member
Dr. Sunem Beaton-Garcia – CVTC
sbeatongarcia@cvtc.edu

Member
Jason Munz - Trust Point
jmunz@trustpointinc.com

Member
Susan Emerson – Century 21 Affiliated
emersonsue@live.com

President/Ex-Officio
Brian Schudiske – Lippert
brian.schudiske@curtgroup.com

CEO/Ex-Officio
Travis Austad – Big Brothers Big Sisters of Northwestern Wisconsin
travis.austad@bbbsnw.org

Personnel

Chair
Mark Miller – Retired Insurance
mark@completeinsuranceofeauclaire.com

Member
Shelly Pryse – PESI
spryse@pesi.com

Member
Matt Rokus – Eau Claire Police Department
Matt.Rokus@eauclairewi.gov

Member
Devin Shaw - Mason Companies
masoncompaniesinc.com

President/Ex-Officio
Brian Schudiske – Lippert
brian.schudiske@curtgroup.com

CEO/Ex-Officio
Travis Austad – Big Brothers Big Sisters of Northwestern Wisconsin
travis.austad@bbbsnw.org

Big Brothers Big Sisters of Northwestern Wisconsin			
2026 Budget			
Board Approved 1/22/2026			
	2025 Pre-Audit Actuals	**2025 Budgeted**	**2026**
Revenue			
40000 Annual Giving	$ 71,898.42	$ 60,000.00	$ 80,000.00
40010 Sponsorships	$ 105,392.00	$ 110,000.00	$ 105,000.00
41000 Foundations/Grants	$ 221,955.57	$ 311,000.00	$ 338,000.00
41100 Jan Proctor Scholarship	$ 3,000.00	$ 1,000.00	$ 1,000.00
41300 Fundraising Events Income	$ 62,627.24	$ 80,000.00	$ 58,000.00
41400 Bowl For Kids' Sake	$ 107,707.91	$ 120,000.00	$ 104,000.00
41800 Interest & Dividend Income	$ 21,385.74	$ 20,000.00	$ 20,000.00
Misc./Pass Through/Invest Adjust	$ 8,068.50	$ -	$ -
43000 Sporting World Income	$ 76,232.33	$ 65,000.00	$ -
Total Revenue	**$ 678,267.71**	**$ 767,000.00**	**$ 706,000.00**
Expenditures			
23500 Unemployment	$ 2,647.05	$ 12,000.00	$ -
62500 Salaries & Wages Expense	$ 355,872.91	$ 380,000.00	$ 355,600.00
62550 SIMPLE Expense	$ 7,527.81	$ 3,550.00	$ 9,300.00
62551 FICA Expense	$ 29,719.57	$ 27,930.00	$ 30,000.00
62560 Contract Labor Expense	$ 7,417.61	$ 2,200.00	$ 2,200.00
62700 Health Insurance Expense	$ 8,768.48	$ 8,000.00	$ 14,300.00
62800 Life & Disability Insurance	$ 3,864.21	$ 3,900.00	$ 4,100.00
64001 Professional Fees Expense	$ 14,816.45	$ 21,500.00	$ 14,000.00
64002 Contract Services Expense	$ 21,941.84	$ 30,600.00	$ 23,000.00
65000 BBBS Agency Dues Expense	$ 23,088.44	$ 23,000.00	$ 24,000.00
65050 Community Engagement/Other Dues	$ 6,608.59	$ 7,200.00	$ 7,200.00
66000 Supplies Expense	$ 12,281.71	$ 7,600.00	$ 9,500.00
66001 Employee Recruitment Expense	$ 150.00	$ 200.00	$ 200.00
66100 Phone, Internet & Web Expense	$ 7,375.43	$ 8,000.00	$ 5,200.00
66200 Postage & Shipping Expense	$ 4,346.79	$ 3,000.00	$ 3,000.00
66300 Rent Expense	$ 62,972.00	$ 62,500.00	$ 44,400.00
66345 Repairs & Maintenance	$ 285.00	$ 100.00	$ -
66350 Equipment & Technology Expense	$ 11,388.66	$ 17,000.00	$ 11,300.00
66501 Marketing Expense	$ 13,963.33	$ 10,500.00	$ 16,000.00
66503 Travel Expense	$ 6,650.62	$ 6,000.00	$ 6,500.00
66600 Training & Conference Expense	$ 4,714.35	$ 4,000.00	$ 6,000.00
66601 Meeting Expense	$ 5,682.27	$ 3,000.00	$ 5,500.00
66800 Agency Insurance Expense	$ 29,055.08	$ 23,500.00	$ 22,000.00
66901 Staff & Volunteer Appr. Expense	$ 6,013.12	$ 3,500.00	$ 5,000.00
66904 Other Expenses	$ -	$ 200.00	$ 200.00
66906 Bank/CC Fees	$ 6,809.07	$ 1,800.00	$ 5,400.00
67000 BFKS Expense	$ 20,475.26	$ 31,600.00	$ 32,000.00
67002 Fundraising Expense	$ 33,207.07	$ 35,000.00	$ 25,000.00
68000 Background Check Expense	$ 7,836.02	$ 6,000.00	$ 8,500.00
68600 Jan Proctor Scholarship Expense	$ 2,000.00	$ 1,000.00	$ 1,000.00
69002 Utilities	$ 1,935.60	$ 1,800.00	$ -
69013 Sales Tax	$ 3,841.70	$ 4,000.00	$ -
69018 Inventory/COGS	$ 2,999.65	$ 1,500.00	$ -
66902 Program Events	$ 10,753.69	$ 7,200.00	$ 7,200.00
Total Expenditures	**$ 737,009.38**	**$ 758,880.00**	**$ 697,600.00**
Net Revenue	**$ (58,741.67)**	**$ 8,120.00**	**$ 8,400.00**

Big Brothers Big Sisters of Northwestern Wisconsin, Inc.

Financial Statements
Years ended December 31, 2024 and 2023

Bauman Associates Ltd.
Certified Public Accountants & Advisors

BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN, INC.
TABLE OF CONTENTS

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Big Brothers Big Sisters of Northwestern Wisconsin, Inc.
Eau Claire, Wisconsin

Opinion

We have audited the accompanying consolidated financial statements of Big Brothers Big Sisters of Northwestern Wisconsin, Inc. (a nonprofit organization) and affiliates, which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Big Brothers Big Sisters of Northwestern Wisconsin, Inc. and affiliates as of December 31, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Big Brothers Big Sisters of Northwestern Wisconsin, Inc. and affiliates and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Big Brothers Big Sisters of Northwestern Wisconsin, Inc. and affiliate's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

P.O. Box 1225
4168 London Rd.
Eau Claire, WI 54702-1225
715-834-2001 | FAX 715-834-2774

P.O. Box 10327
480 Pilgrim Way Ste 1200
Green Bay, WI 54307-0327
920-610-2055 | FAX 920-363-0643

816 Dominion Dr. Ste 201
Hudson, WI 54016
715-836-8181 | FAX 715-386-6020

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s 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 generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 Big Brothers Big Sisters of Northwestern Wisconsin, Inc. and affiliate'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 consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Big Brothers Big Sisters of Northwestern Wisconsin and affiliate'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.

Bauman Associates, Ltd.

CERTIFIED PUBLIC ACCOUNTANTS

Eau Claire, Wisconsin
June 30, 2025

BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN, INC.
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
December 31, 2024 and 2023

	2024	2023
ASSETS		
Current assets:		
Cash	$ 774,771	$ 764,248
Pledges receivable	34,580	50,890
Inventory	46,943	36,459
Prepaid expenses	7,127	7,433
Total current assets	863,421	859,030
Noncurrent assets:		
Security deposits	3,003	3,002
Investments	29,267	26,115
Total noncurrent assets	32,270	29,117
Other assets:		
Right-of-use assets, net	46,573	9,470
Total other assets	46,573	9,470
TOTAL ASSETS	$ 942,264	$ 897,617
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable and other accrued liabilities	$ 8,158	$ 3,388
Current portion of lease liabilities	44,522	3,656
Accrued wages	12,914	7,158
Accrued PTO	3,337	3,124
Total current liabilities	68,931	17,326
Long-term liabilities:		
Lease liabilities	2,236	5,990
Total long-term liabilities	2,236	5,990
TOTAL LIABILITIES	71,167	23,316
Net assets:		
With donor restrictions	94,571	103,544
Without donor restrictions	776,526	770,757
TOTAL NET ASSETS	871,097	874,301
TOTAL LIABILITIES AND NET ASSETS	$ 942,264	$ 897,617

The accompanying notes are an integral part of these consolidated financial statements.

BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN, INC.
CONSOLIDATED STATEMENTS OF ACTIVITIES
For Years Ended December 31, 2024 and 2023

	2024			2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenues, gains, and other support:						
United Way	$ -	$ -	$ -	$ -	$ 33,600	$ 33,600
Contributed facilities	15,600	-	15,600	15,600	-	15,600
Contributed services	8,815	-	8,815	11,500	-	11,500
Contributions	453,792	-	453,792	311,256	-	311,256
Sporting World sales	62,221	-	62,221	63,220	-	63,220
Special events	183,848	-	183,848	296,248	-	296,248
Less - Direct expenses for special events	(68,211)	-	(68,211)	(75,336)	-	(75,336)
Investment income (loss)	27,839	-	27,839	13,899	-	13,899
Net assets released from restrictions	8,973	(8,973)	-	23,500	(23,500)	-
Total revenues, net of direct benefits	692,877	(8,973)	683,904	659,887	10,100	669,987
Expenses:						
Mentoring program expenses	468,275	-	468,275	415,165	-	415,165
Management and general	101,434	-	101,434	89,911	-	89,911
Fundraising expenses	117,399	-	117,399	152,484	-	152,484
Total expenses	687,108	-	687,108	657,560	-	657,560
Change in net assets	5,769	(8,973)	(3,204)	2,327	10,100	12,427
Net assets at beginning	770,757	103,544	874,301	768,430	93,444	861,874
Net assets at end	$ 776,526	$ 94,571	$ 871,097	$ 770,757	$ 103,544	$ 874,301

The accompanying notes are an integral part of these consolidated financial statements.

BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN, INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
For Years Ended December 31, 2024 and 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	$ (3,204)	$ 12,427
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	-	1,530
Amortization	3,665	3,665
Unrealized (gain) loss on investments	(3,152)	(1,675)
Change in operating assets and liabilities:		
Decrease (increase) in inventory	(10,484)	(2,477)
Decrease (increase) in prepaid expenses	306	2,764
Decrease (increase) in pledges receivable	16,310	(28,040)
Decrease (increase) in security deposits	(1)	2
Increase (decrease) in accounts payable	6,460	562
Increase (decrease) in accrued liabilities	4,279	(2,153)
Net cash provided by (used in) operating activities	14,179	(13,395)
Cash flows from financing activities:		
Payments on lease liabilities	(3,656)	(3,561)
Net cash provided by (used in) financing activities	(3,656)	(3,561)
Net increase (decrease) in cash	10,523	(16,956)
Cash and cash equivalents at beginning	764,248	781,204
Cash and cash equivalents at end	$ 774,771	$ 764,248
Supplemental disclosure of noncash investing and financing activities:		
Right-of-use assets obtained in exchange for operating lease liabilities	$ 79,811	$ -
Total supplemental noncash investing and financing activities	$ 79,811	$ -

The accompanying notes are an integral part of these consolidated financial statements.

BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2024

	Program Services	Supporting Services		Total
	Mentoring	Management & General	Fundraising	
Salaries	$ 249,552	$ 50,634	$ 61,484	$ 361,669
Rent - facilities	39,986	8,113	9,852	57,950
Professional/contracted services	25,644	5,107	6,202	36,953
Payroll taxes	17,709	3,593	4,363	25,665
Employee benefits	12,809	2,599	3,156	18,564
Equipment & Technology	13,995	2,839	3,448	20,282
Office expenses	12,868	2,611	3,170	18,650
Insurance	15,127	3,069	3,727	21,924
Dues	16,478	9,758	4,060	30,296
Telephone	4,517	916	1,113	6,546
Fundraising	-	-	3,079	3,079
Travel	6,738	1,470	724	8,931
Public awareness	4,422	897	1,090	6,409
Amortization	2,529	513	623	3,665
Miscellaneous	5,559	1,128	1,370	8,056
Group activities	4,598	933	1,133	6,664
Sporting World expenses	35,745	7,253	8,807	51,804
Total expenses	$ 468,275	$ 101,434	$ 117,399	$ 687,108

The accompanying notes are an integral part of these consolidated financial statements.

BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN, INC.
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2023

	Program Services	Supporting Services		Total
	Mentoring	Management & General	Fundraising	
Salaries	$ 212,180	$ 47,912	$ 82,134	$ 342,225
Rent - facilities	35,389	7,991	13,699	57,079
Professional/contracted services	17,502	3,590	6,155	27,246
Payroll taxes	16,757	3,784	6,487	27,027
Employee benefits	13,651	3,082	5,284	22,018
Equipment & Technology	9,206	2,079	3,563	14,848
Office expenses	6,884	1,554	2,665	11,103
Insurance	23,298	-	-	23,298
Dues	14,596	8,182	5,650	28,428
Telephone	3,871	874	1,499	6,244
Fundraising	-	-	9,108	9,108
Travel	10,460	2,791	2,404	15,655
Public awareness	5,888	-	-	5,888
Amortization	2,272	513	880	3,665
Depreciation	948	214	367	1,529
Miscellaneous	5,078	-	-	5,078
Groups activities	4,660	-	-	4,660
Sporting World expenses	32,526	7,345	12,591	52,461
Total expenses	$ 415,165	$ 89,911	$ 152,484	$ 657,560

The accompanying notes are an integral part of these consolidated financial statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Big Brothers Big Sisters of Northwestern Wisconsin, Inc. (BBBS) is a nonprofit organization whose mission is to provide children facing adversity with strong and enduring, professionally supported 1-to-1 relationships that change their lives forever. The vision of BBBS is that all children achieve success in life. BBBS focuses mainly on matching adult volunteers and children based on common interests and the child's specific needs. Services are provided for the residents of Northwestern Wisconsin.

Principles of Consolidation

The consolidated financial statements include the amounts of BBBS and its wholly owned LLC “Sporting World”. All significant intercompany balances and transactions between BBBS and its subsidiaries have been eliminated.

Financial Statement Presentation

The financial statements have been prepared using the accrual basis of accounting.

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

- <u>Without Donor Restrictions</u> – Net assets that are not subject to donor-imposed restrictions and may be used for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization’s management and the board of directors.

- <u>With Donor Restrictions</u> – Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities. The Organization currently has donor restricted net assets of $94,571 and $103,544 in 2024 and 2023, respectively.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property, Equipment, and Depreciation

Property and equipment are valued at cost. 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 for financial reporting purposes based on the estimated useful lives of the assets. BBBS capitalizes all expenditures for property and equipment $1,500 and above.

Leases

Effective January 1, 2022, the Organization adopted FASB ASC 842, Leases. The new standard establishes a right of use (ROU) model that requires a lessee to record an ROU asset and a lease liability on the statement of financial position for all leases with terms longer than 12 months. Leases are classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. Leases with a term of less than 12 months will not record a right of use asset and lease liability and the payments will be recognized into profit or loss on straight-line basis over the term. The Organization elected to adopt FASB ASC 842, Leases, using the optional transition method that allows the Organization to initially apply the new leases standard at the adoption date and recognize a cumulative effect adjusting to the opening balance of retained earnings in the period of adoption.

The Organization elected to adopt the package of practical expedients available under the transition guidance with the new standard. This package includes the following: relief from determination of lease contracts included in existing or expiring leases at the point of adoption, relief from having to reevaluate the classification of leases in effect at the point of adoption, and relief from reevaluation of existing leases that have initial direct costs associated with the execution of the lease contract. The Organization also elected to adopt the practical expedient to use hindsight to determine the lease term and assess the impairment of the right of use assets.

Income Taxes

BBBS is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from state income taxes. BBBS does not engage in any unrelated business activities and is not subject to unrelated business income taxes at the state or federal level. BBBS will recognize any accrued interest and penalties related to unrecognized benefits in income tax, if incurred.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Materials and Services

BBBS' success in conducting its mission is highly dependent on attracting committed men and women from the counties served to serve as volunteer mentors to their Little Brothers and Little Sisters. A substantial number of volunteers have donated countless hours to BBBS's program services and fundraising campaigns during the year; however, these donated services are not reflected in the financial statements since the services do not require specialized skills. Donated professional services (which include accounting, legal, and computer related services) and donated facilities (rent) are reflected in the statement of activities at their fair value. Donated inventory (for Sporting World, LLC) totaled $43,907 and $34,235 in 2024 and 2023, respectively.

Use of Estimates in Preparation of Financial Statements

The preparation of the accompanying financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions that directly affect the results of reported assets, liabilities, revenue, and expenses. Actual results may differ from those estimates.

Cash

Cash consists of cash held in checking and money market accounts with maturities of less than 90 days. The Organization also considers all certificates of deposit (CDs) as cash.

Pledges Receivable

Pledges receivable are uncollateralized promises to give that is, in substance, unconditional. These are recognized at the amount pledged when the donor makes a promise to give. All pledges are believed to be collectible and thus there is no allowance for uncollectible pledges receivable at December 31, 2024 and 2023.

Conditional Promises to Give

The Organization has received a conditional pledge as part of a multi-year grant from the United Way of Greater Chippewa Valley from July 1, 2022 to June 30, 2025 totaling $67,200. Because the United Way of Greater Chippewa Valley obtains annual pledges from donors, they are unable to make an unconditional pledge for any multi-year grant cycle and the Organization has not recognized an asset or contribution revenue for these promises to give. As of June 2023 and June 2024, $33,600 was promised for 2023-2024 and 2024-2025, respectively, was confirmed as unconditional by the United Way of Greater Chippewa Valley.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at their fair value in the statement of financial position. Investment income or loss (including gains and losses on investments, interest, and dividends) is included in the statement of activities as increases or decreases in unrestricted net assets unless the income or loss is restricted by the donor.

Inventory

Inventory consists of mostly donated items and is valued based on the valuation guide from Goodwill.

Date of Management Review

Management has evaluated subsequent events through June 30, 2025, the date on which the financial statements were available to be issued.

Advertising and Public Awareness Costs

Advertising and promotional costs are expensed as incurred. Advertising and public awareness expenditures of $6,409 and $5,888 were made in 2024 and 2023, respectively.

Concentration of Credit Risk

Financial instruments that potentially subject BBBS to concentrations of credit risk consist primarily of cash equivalents and pledges receivable.

BBBS maintains cash balances at various financial institutions in Northwestern Wisconsin. From time to time the amounts held at these institutions may exceed the amount insured by the Federal Deposit Insurance Corporation (FDIC). BBBS has not experienced any losses from these accounts.

BBBS operates from Northwestern Wisconsin and receives income primarily from donors located in this area.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

The Organization generally measures revenue based on the amount of consideration the Organization expects to be entitled for the transfer of goods or services to a customer, then recognizes this revenue when or as the Organization satisfies its performance obligations under a contract, except in transactions where U.S. GAAP provides other applicable guidance.

The Organization evaluates its revenue contracts with customers based on the five-step model under Topic 606: 1) Identify the contract with the customer: 2) Identify the performance obligations in the contract: 3) Determine the transaction price; 4) Allocate the transaction price to separate performance obligations; and 5) Recognized revenue when (or as) each performance obligation is satisfied.

In accordance with ASC Sub-Topic 958-605, Revenue Recognition, the Organization must determine whether a contribution (or a promise to give) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists.

Indicators of a barrier include a measurable performance-related barrier or other measurable barriers, a stipulation that limits discretion by the recipient on the conduct of an activity, and stipulations that are related to the purpose of the agreement. Topic 958 prescribes that the Organization should not consider probability of compliance with the barrier when determining if such awards are conditional and should be reported as conditional grant advance liabilities until such conditions are met.

Contribution revenue is reported as increases in net assets without donor restrictions unless the use of the related assets is limited by donor-imposed restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions (whether temporarily or permanently restricted). When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition (Continued)

Contribution revenue may include gifts of cash, in-kind materials, or promises to give. Contributions and government grants, including unconditional promises to give, are recognized as revenues in the period received and recorded in the appropriate net asset category in accordance with donor-imposed restrictions. Conditional promises to give are not recognized until they become unconditional, that is, at the time the conditions are substantially met. When considered material, contributions, and grants to be received after one year are discounted at an appropriate rate commensurate with the risk involved. Multi-year commitments are recorded during the year of the initial pledge.

Contributions of cash or other assets that must be used to acquired long-lived assets are recorded as contributions with donor restrictions and grants until the assets are acquired and placed into service.

NOTE 2 UNITED WAY

BBBS is a member agency of various United Ways in Northwestern Wisconsin and receives a substantial part of its support from United Way allocations. The amount of assistance provided is determined annually by the respective United Way Board of Directors.

NOTE 3 PLEDGES RECEIVABLE

Pledges receivable at December 31, 2024 and 2023 are as follows:

	2024	2023
Restricted to use in future periods	$ 34,580	$ 50,890
Receivable in less than one year	$ 34,580	$ 50,890
Receivable in one to five years	-	-
Total pledges receivable	34,580	50,890
Less - discounts to net present value	-	-
Total net pledges receivable	$ 34,580	$ 50,890
Reconciliation to the statement of financial position:		
Pledges receivable - current	$ 34,580	$ 50,890
Pledges receivable - noncurrent	-	-
Total net pledges receivable	$ 34,580	$ 50,890

No pledges receivable discount was recorded for the years ended December 31, 2024 and 2023.

NOTE 4 FAIR VALUE MEASUREMENT

BBBS follows the provisions of the Fair Value Measurements and Disclosures Topic FASB ASC, which defines fair value as the price that would be received to sell an asset or paid to transfer liability between market participants at a measurement date. This statement describes a fair value hierarchy that includes three levels of inputs to be used to measure fair value. The three levels are defined as follows as interpreted for use by BBBS:

Level 1 - Inputs into the fair value methodology are based on quoted market prices in active markets. BBBS held no assets that utilized Level 1 inputs as of December 31, 2024 and 2023.

Level 2 - Inputs into the fair value methodology are based on quoted prices for similar items, broker/dealers quotes, or models using market interest rates or yield curves. The inputs are generally seen as observable in active markets for similar items for the asset or liability, either directly or indirectly, for substantially the same term of the financial instrument. BBBS held assets in two managed accounts with the St. Croix Valley Foundation totaling $29,267 and $26,115 as of December 31, 2024 and 2023.

NOTE 4 FAIR VALUE MEASUREMENT (Continued)

Level 3 - Inputs into the fair value methodology are unobservable and significant to the fair value measurement (primarily consisting of alternative type investments, which include but are not limited to, limited partnership interest, hedges, private equity, real estate, and natural resource funds). Often these types of investments are valued based on historical cost and then adjusted by shared earnings of a partnership or cooperative, which can require some varying degree of judgment. BBBS held no assets that utilized Level 3 inputs as of December 31, 2024 and 2023.

The methods as described and shown above for fair value calculations may produce a fair value calculation that may be different from the net realizable value or not reflective of future values expected to be received. BBBS believes that its valuation methods are appropriate and consistent with other market participants; however, the use of these various methodologies and assumptions may produce results that differ in the estimates of fair value at the financial reporting date.

NOTE 5 OFFICE EQUIPMENT

Office equipment and the related accumulated depreciation as of December 31, 2024 and 2023 are summarized by major classification as follows:

	2024	2023
Office equipment	$ 24,077	$ 24,077
Accumulated depreciation	(24,077)	(24,077)
Office equipment, net	$ -	$ -

NOTE 6 LINES OF CREDIT

As of December 31, 2021, BBBS had one line of credit for unemployment with Royal Credit Union (RCU) in the amount of $15,000, against which $0 had been borrowed. The line bears interest at a rate of 9.00% and the due date was extended in 2021 until December 31, 2026. As of October 6, 2022, BBBS took out a standing line of credit with RCU in the amount of $15,038, against which $0 has been borrowed. The line bears interest at a variable rate of 5.0 percentage points over the index (Prime Rate as published by the Wall Street Journal on the business day prior to the interest rate change date), which will not be less than 8.0% per annum or more than the maximum rate allowed by applicable law, and the due date is December 31, 2026.

NOTE 7 NET ASSETS

	2024	2023
Net assets with donor restrictions:		
Various pledges receivable - time and purpose restricted	$ 4,950	$ 12,500
United Way - time restricted	16,800	16,800
Endowment fund - purpose restricted	70,594	70,594
Donations - purpose restricted	2,227	3,650
	94,571	103,544
Less: Discount	-	-
Total net assets with donor restrictions	94,571	103,544
Net assets without donor restrictions	776,526	770,757
Total net assets	$ 871,097	$ 874,301

During 2022, the Organization received $70,594 in restricted donations to be used to setup an endowment fund to support the Organization's mission. In 2023, the Board designated a match of $70,594 as a condition for receiving the donor-restricted endowment funds. As of year-end 2024, the Organization is still in the process of establishing the endowment fund.

NOTE 8 LEASES

The Organization leases office space with an operating lease agreement for the period of January 1, 2022 to December 31, 2023. This lease provided for monthly rental payments of approximately $3,465. The lease is discounted using the 2-year treasury bond risk-free rate as of the start date of the lease term at 0.78%. A new lease was not signed until early 2024 and they were paying $3,465 month-to-month until that new lease was signed. The new lease uses the same terms as above and has an expiration date of December 31, 2025.

The Organization leases certain office equipment with a finance lease for the period August 1, 2022 through July 1, 2027. The Organization has the option to purchase the equipment at $1.00 at the end of the lease term, renew lease, or return equipment at the Organization's expense. The Organization must give between 90 and 150 days written notice before the expiration of the initial lease term of their option, or lease will automatically renew on a month-to-month basis under the same terms. The lease term is discounted using the 5-year treasury bond risk-free rate as of the start date of the lease term at 2.66%.

NOTE 8 LEASES (Continued)

The following summarizes the line items in the statement of financial position which include amounts for operating and financing leases as of December 31:

		2024		2023
Right-of-use asset:				
Operating lease	$	40,768	$	-
Finance lease		13,134		13,134
Total right-of-use assets	$	53,902	$	13,134
Accumulated amortization				
Finance lease		(7,329)		(3,664)
Total right-of-use assets, net	$	46,573	$	9,470
Lease Liability				
Operating lease	$	40,768	$	-
Less - Current portion		(40,768)		-
Total long-term operating lease liability		-		-
Finance lease		5,990		9,646
Less - Current portion		(3,754)		(3,656)
Total long-term finance lease liability		2,236		5,990
Total long-term lease liability	$	2,236	$	5,990

Lease liability maturities as of December 31 are as follows:

		Operating Lease				Finance Lease		
		Principal	Interest	Total		Principal	Interest	Total
2025	$	40,768	812	41,580	$	3,754	105	3,859
2026		-	-	-		1,915	15	1,930
2027		-	-	-		321	-	321
2028		-	-	-		-	-	-
2029		-	-	-		-	-	-
Total	$	40,768	812	41,580	$	5,990	120	6,110

NOTE 8 LEASES (Continued)

The following summarizes the line items in the statement of activities which include the components of lease expense for the year ended December 31:

	2024	2023
Operating lease costs:		
Operating lease expense included in rent expense	$ 41,580	$ 41,580
Finance lease costs:		
Amortization of lease assets included in depreciation and amortization expense	$ 3,665	$ 3,665
Interest on lease liabilites included in interest expense	204	300
	$ 45,449	$ 45,545

Supplemental cash flow information related to leases is as follows for the year ended December 31:

Years	2024	2023
Weighted-average remaining lease term - Operating leases	1.00	N/A
Weighted-average remaining lease term - Finance leases	2.60	3.60
Weighed-average discount rate - Operating leases	4.33%	N/A
Weighed-average discount rate - Finance leases	2.66%	2.66%

NOTE 9 FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs, fundraising, and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and fundraising activities benefited.

Costs have been allocated among the programs and supporting services benefited. Expenses are allocated based on descriptions and the best estimate of management. Expenses which are not directly identifiable by program or supporting services are allocated on the best estimates of management.

NOTE 9 FUNCTIONAL ALLOCATION OF EXPENSES (Continued)

All expenses are allocated to program services, management and general, and fundraising for functional expense purposes.

Fundraising activities include publicizing and conducting fundraising campaigns; maintaining donor mailing lists; conducting special fund-raising events; preparing and distributing fundraising manuals, instructions, and other materials; and conducting other activities involved with soliciting contributions from individuals, foundations, government agencies, and others.

NOTE 10 RETIREMENT BENEFITS

BBBS offers a SIMPLE IRA arrangement for eligible employees. BBBS will match up to 3% of an employee's annual salary. BBBS incurred related costs of $5,559 and $6,745 during 2024 and 2023, respectively.

NOTE 11 SOLICITATION OF VOLUNTEERS (MENTORS)

The codification of accounting standards (FASB ASC 958-720-45 -*Other Presentation Matters for Not-for-Profit Entities),* requires the costs associated with advertising and soliciting contributions of services from individuals (i.e. to be "a Big") be treated as a fundraising activity. Consequently, these promotional costs associated with raising public awareness have been included with and shown as a fundraising activity on the accompanying financial statements.

NOTE 12 LIQUIDITY AND AVAILABILITY

Big Brothers Big Sisters of Northwestern Wisconsin, Inc.'s financial assets available within one year of the statement of financial position date to meet cash needs for general expenditures are as follows:

	2024	2023
Financial assets at year-end:		
Cash	$ 774,771	$ 764,248
Pledges receivable	34,580	50,890
	809,351	815,138
Less: Those unavailable for general expenditures within one year, due to:		
Various pledges receivable - time and purpose restricted	(4,950)	(12,500)
Donor-restricted assets to start an endowment	(70,594)	(70,594)
Board designated match to start an endowment	(70,594)	(70,594)
Donations - purpose restricted	(2,227)	(3,650)
Financial assets available to meet cash needs for general expenditure within one year	$ 660,986	$ 657,800

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, as part of its liquidity management, the Organization invests cash in excess of daily requirements in various short-term investments and has lines of credit available, see Note 6.

Form 990 Return of Organization Exempt From Income Tax

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

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

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

Department of the Treasury
Internal Revenue Service

OMB No. 1545-0047

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning 01/01/2024 and ending 12/31/2024

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

C Name of organization: BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 424 Galloway Street | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: Eau Claire, WI 54703

D Employer identification number: 23-7311200

E Telephone number: 715-835-0161

G Gross receipts $ 724,548

F Name and address of principal officer: Travis Austad, 424 Galloway Street, Eau Claire, WI 54703

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

H(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions.

H(c) Group exemption number

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

J Website: www.bbbsnw.org

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

L Year of formation: 1972

M State of legal domicile: WI

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: Create and support one to one mentoring relationships that ignite the power and promise of youth

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	17
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	17
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	14
6	Total number of volunteers (estimate if necessary)	6	500
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)	556,182	613,272
	9	Program service revenue (Part VIII, line 2g)	0	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,225	24,687
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	20,344	-33,426
	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	588,751	604,533
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	1,000	3,000
	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)	391,271	405,899
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
	b	Total fundraising expenses (Part IX, column (D), line 25) 104,450		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	185,728	201,990
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	577,999	610,889
	19	Revenue less expenses. Subtract line 18 from line 12	10,752	-6,356
			Beginning of Current Year	End of Year
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	897,617	942,264
	21	Total liabilities (Part X, line 26)	23,316	71,167
	22	Net assets or fund balances. Subtract line 21 from line 20	874,301	871,097

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

Travis Austad, Executive Director

Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name	Firm's EIN
Firm's address	Phone no.

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

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: Create and support one-to-one mentoring relationships that ignite the power and promise of youth

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

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

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

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

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

4a (Code:) (Expenses $ 415,671 including grants of $ 0) (Revenue $ 0)

Big Brothers Big Sisters, nationally, has been the leader in one-to-one youth service for more than a century, developing positive relationships that have a direct and lasting impact on the lives of young people. Big Brothers Big Sisters of Northwestern Wisconsin mentors over 500 children, ages 6 through 18, in the Wisconsin counties of Eau Claire, Chippewa, Dunn, St. Croix, and Taylor Counties. Of the children matched, about 70% participate through our community based mentoring program and 30% participate in our school/site based mentoring program.

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

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

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

(Expenses $ 0 including grants of $ 0) (Revenue $ 0)

4e Total program service expenses 415,671

Part IV Checklist of Required Schedules

#	Question	Line	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	✔	
2	Is the organization required to complete Schedule B, Schedule of Contributors? See instructions	2	✔	
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		✔
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		✔
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	5		✔
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		✔
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		✔
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		✔
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		✔
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		✔
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	✔	
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		✔
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		✔
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	✔	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	✔	
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	✔	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		✔
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	✔	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		✔
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		✔
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		✔
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		✔
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		✔
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		✔
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	✔	
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		✔
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		✔
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		✔

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		✔
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		✔
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		✔
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		✔
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		✔
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		✔
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		✔
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		✔
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		✔
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		✔
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		✔
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		✔
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		✔
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		✔
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	✔	
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		✔
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		✔
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		✔
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		✔
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	✔	

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	9			
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	14			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b	✔	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?			3a		✔
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		✔
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		✔
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		✔
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		✔
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		✔
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?			7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?			7c		✔
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?			7e		✔
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			7f		✔
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?			7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?			7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?			8		
9	**Sponsoring organizations maintaining donor advised funds.**					
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?			13a		
	Note: See the instructions for additional information the organization must report on Schedule O.					
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b				
c	Enter the amount of reserves on hand	13c				
14a	Did the organization receive any payments for indoor tanning services during the tax year?			14a		✔
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?			15		✔
	If "Yes," see the instructions and file Form 4720, Schedule N.					
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?			16		✔
	If "Yes," complete Form 4720, Schedule O.					
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?			17		
	If "Yes," complete Form 6069.					

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year . . **1a** 17 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** 17				
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		✔
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		✔
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		✔
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		5		✔
6	Did the organization have members or stockholders?		6		✔
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		✔
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		✔
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?		8a	✔	
b	Each committee with authority to act on behalf of the governing body?		8b	✔	
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		✔

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		✔
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	✔	
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	✔	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	✔	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe on Schedule O how this was done*	12c	✔	
13	Did the organization have a written whistleblower policy?	13	✔	
14	Did the organization have a written document retention and destruction policy?	14	✔	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	✔	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b		✔
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		✔
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☑ Upon request ☐ Other *(explain on Schedule O)*

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

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

Cherity Nelson, (715)835-0161

424 Galloway Street, Eau Claire, WI 54703

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 dotted 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
Travis Austad CEO	40.00 0.00			✔				80,000	0	1,344
Jason Munz President	1.00 0.00	✔		✔				0	0	0
Brian Schudiske Vice President	1.00 0.00	✔		✔				0	0	0
Victoria Seltum Co 2nd Vice President/Legal Counsel	1.00 0.00	✔		✔				0	0	0
Timothy Proue Co 2nd Vice President/Legal Council	1.00 0.00	✔		✔				0	0	0
Mark Miller Secretary	1.00 0.00	✔		✔				0	0	0
Tracy Bush Treasurer (thru May 2024)	1.00 0.00	✔		✔				0	0	0
Scott Ranilla Treasurer (June-Dec)	1.00 0.00	✔		✔				0	0	0
Dawn Yarrington Past President	1.00 0.00	✔		✔				0	0	0
Patrick Sullivan Director	1.00 0.00	✔						0	0	0
John Knutson Director	1.00 0.00	✔						0	0	0
Randy Richter Director	1.00 0.00	✔						0	0	0
Tom Monson Director	1.00 0.00	✔						0	0	0
Shelly Pryse Director	1.00 0.00	✔						0	0	0

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: 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
Matt Rokus Director	1.00 0.00	✔						0	0	0
Dr Sunem Beaton-Garcia Director	1.00 0.00	✔						0	0	0
Rolly Enderes Director	1.00 0.00	✔						0	0	0
Angela Weideman Director	1.00 0.00	✔						0	0	0
Brook Berg Director	1.00 0.00	✔						0	0	0
Susan Emerson Director	1.00 0.00	✔						0	0	0

	(D)	(E)	(F)
1b Subtotal	80,000	0	1,344
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	80,000	0	1,344

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

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

Section B. Independent Contractors

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

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

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

Part VIII **Statement of Revenue**

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

Section	Line	Description	Ref	(i)	(ii)	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512–514
Contributions, Gifts, Grants, and Other Similar Amounts	1a	Federated campaigns	1a		33,600				
	b	Membership dues	1b		0				
	c	Fundraising events	1c		255,921				
	d	Related organizations	1d		0				
	e	Government grants (contributions)	1e		0				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f		323,751				
	g	Noncash contributions included in lines 1a–1f	1g		$ 0				
	h	**Total.** Add lines 1a–1f				613,272			
Program Service Revenue					Business Code				
	2a								
	b								
	c								
	d								
	e								
	f	All other program service revenue							
	g	**Total.** Add lines 2a–2f				0			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)				24,687	0	0	24,687
	4	Income from investment of tax-exempt bond proceeds				0	0	0	0
	5	Royalties				0	0	0	0
				(i) Real	(ii) Personal				
	6a	Gross rents	6a						
	b	Less: rental expenses	6b						
	c	Rental income or (loss)	6c	0	0				
	d	Net rental income or (loss)							
				(i) Securities	(ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a						
	b	Less: cost or other basis and sales expenses	7b						
	c	Gain or (loss)	7c	0	0				
	d	Net gain or (loss)							
	8a	Gross income from fundraising events (not including $ 255,921 of contributions reported on line 1c). See Part IV, line 18	8a		24,368				
	b	Less: direct expenses	8b		68,211				
	c	Net income or (loss) from fundraising events				-43,843		0	-43,843
	9a	Gross income from gaming activities. See Part IV, line 19	9a						
	b	Less: direct expenses	9b						
	c	Net income or (loss) from gaming activities							
	10a	Gross sales of inventory, less returns and allowances	10a		62,221				
	b	Less: cost of goods sold	10b		51,804				
	c	Net income or (loss) from sales of inventory				10,417	10,417	0	0
Miscellaneous Revenue					Business Code				
	11a								
	b								
	c								
	d	All other revenue							
	e	**Total.** Add lines 11a–11d				0			
	12	**Total revenue.** See instructions				604,533	10,417	0	-19,156

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 .				
2 Grants and other assistance to domestic individuals. See Part IV, line 22	3,000	3,000		
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	81,344	40,672	34,164	6,508
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	281,670	209,552	17,034	55,084
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	5,189	3,273	597	1,319
9 Other employee benefits	12,031	8,864	1,438	1,729
10 Payroll taxes	25,665	17,709	3,593	4,363
11 Fees for services (nonemployees):				
a Management				
b Legal	10,573	7,337	1,461	1,775
c Accounting	9,096	6,312	1,257	1,527
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.) .	14,109	9,791	1,950	2,368
12 Advertising and promotion	6,409	4,422	897	1,090
13 Office expenses	25,195	17,385	3,527	4,283
14 Information technology	14,642	10,103	2,050	2,489
15 Royalties				
16 Occupancy	42,351	29,222	5,929	7,200
17 Travel	8,932	6,738	1,470	724
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .				
20 Interest				
21 Payments to affiliates	23,881	12,989	7,692	3,200
22 Depreciation, depletion, and amortization .	3,665	2,529	513	623
23 Insurance	21,923	15,127	3,069	3,727
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 Other Expenses	21,214	10,646	4,127	6,441
b				
c				
d				
e All other expenses	0	0	0	0
25 **Total functional expenses.** Add lines 1 through 24e	610,889	415,671	90,768	104,450
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		38,715	1	100
	2	Savings and temporary cash investments		725,533	2	774,671
	3	Pledges and grants receivable, net		50,890	3	34,580
	4	Accounts receivable, net		0	4	0
	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		0	5	0
	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)		0	6	0
	7	Notes and loans receivable, net		0	7	0
	8	Inventories for sale or use		36,459	8	46,943
	9	Prepaid expenses and deferred charges		7,433	9	7,127
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 24,077			
	b	Less: accumulated depreciation	10b 24,077	0	10c	0
	11	Investments—publicly traded securities		26,115	11	29,267
	12	Investments—other securities. See Part IV, line 11		0	12	0
	13	Investments—program-related. See Part IV, line 11		0	13	0
	14	Intangible assets		0	14	0
	15	Other assets. See Part IV, line 11		12,472	15	49,576
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		897,617	16	942,264
Liabilities	17	Accounts payable and accrued expenses		13,670	17	24,409
	18	Grants payable		0	18	0
	19	Deferred revenue		0	19	0
	20	Tax-exempt bond liabilities		0	20	0
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		0	21	0
	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		0	22	0
	23	Secured mortgages and notes payable to unrelated third parties		0	23	0
	24	Unsecured notes and loans payable to unrelated third parties		0	24	0
	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		9,646	25	46,758
	26	**Total liabilities.** Add lines 17 through 25		23,316	26	71,167
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		770,757	27	94,571
	28	Net assets with donor restrictions		103,544	28	776,526
		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		874,301	32	871,097
	33	Total liabilities and net assets/fund balances		897,617	33	942,264

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	604,533
2	Total expenses (must equal Part IX, column (A), line 25)	2	610,889
3	Revenue less expenses. Subtract line 2 from line 1	3	-6,356
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	874,301
5	Net unrealized gains (losses) on investments	5	3,152
6	Donated services and use of facilities	6	0
7	Investment expenses	7	0
8	Prior period adjustments	8	0
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	871,097

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☑ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		✔
	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	✔	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both. ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	✔	
	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		✔
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		

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
BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN INC

Employer identification number
23-7311200

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**.
2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E (Form 990).)
3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state:
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
7 ☑ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

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

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

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

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

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

f Enter the number of supported organizations . . . .

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

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

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	488,516	769,767	706,235	556,182	613,272	3,133,972
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	488,516	769,767	706,235	556,182	613,272	3,133,972
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)						632,084
6 **Public support.** Subtract line 5 from line 4						2,501,888

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	488,516	769,767	706,235	556,182	613,272	3,133,972
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	4,136	1,248	3,825	12,225	24,687	46,121
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						3,180,093

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 78.67 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 . . . 15 77.01 %

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.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a **33⅓% support tests—2024.** If the organization did not check the box on line 14, and line 15 is more than 33⅓%, and line 17 is not more than 33⅓%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b **33⅓% support tests—2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33⅓%, and line 18 is not more than 33⅓%, 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 underdistributions of prior years			
h	Applied to 2024 distributable amount			
i	Carryover from 2019 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2024 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2024 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* ***Part VI***. See instructions.			
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* ***Part VI***. See instructions.			
7	**Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	**Excess from 2020** . . .			
b	Excess from 2021 . . .			
c	Excess from 2022 . . .			
d	Excess from 2023 . . .			
e	Excess from 2024 . . .			

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

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: BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN INC

Employer identification number: 23-7311200

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Preservation of a historically important land area
- ☐ Protection of natural habitat
- ☐ Preservation of a certified historic structure
- ☐ Preservation of open space

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

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ______

4 Number of states where property subject to conservation easement is located ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ______

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

(i) Revenue included on Form 990, Part VIII, line 1 $______
(ii) Assets included in Form 990, Part X $______

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

a Revenue included on Form 990, Part VIII, line 1 $______
b Assets included in Form 990, Part X $______

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

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

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

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment ________ %

b Permanent endowment ________ %

c Term endowment ________ %

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

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

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

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

Part VI **Land, Buildings, and Equipment**
Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

	Description of property	**(a)** Cost or other basis (investment)	**(b)** Cost or other basis (other)	**(c)** Accumulated depreciation	**(d)** Book value
1a	Land	0	0		0
b	Buildings	0	0	0	0
c	Leasehold improvements	0	0	0	0
d	Equipment	0	24,077	24,077	0
e	Other	0	0	0	0

Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))* 0

Part VII Investments—Other Securities

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

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

Part VIII Investments—Program Related

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) Right of Use Asset	46,573
(2) Security Deposit	3,003
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 15, col. (B))*	49,576

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	46,758
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	46,758

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

Part XI **Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	683,904
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	3,152		
b	Donated services and use of facilities	2b	24,415		
c	Recoveries of prior year grants	2c	0		
d	Other (Describe in Part XIII.)	2d	0		
e	Add lines 2a through 2d			2e	27,567
3	Subtract line 2e from line 1			3	656,337
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	0		
b	Other (Describe in Part XIII.)	4b	-51,804		
c	Add lines 4a and 4b			4c	-51,804
5	Total revenue. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 12.)*			5	604,533

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	687,108
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a	24,415		
b	Prior year adjustments	2b	0		
c	Other losses	2c	0		
d	Other (Describe in Part XIII.)	2d	0		
e	Add lines 2a through 2d			2e	24,415
3	Subtract line 2e from line 1			3	662,693
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	0		
b	Other (Describe in Part XIII.)	4b	-51,804		
c	Add lines 4a and 4b			4c	-51,804
5	Total expenses. Add lines 3 and 4c. *(This must equal Form 990, Part I, line 18.)*			5	610,889

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.

Schedule D, Part X, Line 2 - BBBS is exempt from federal income taxes under Section 501(c)3 of the Internal Revenue Code. It is also exempt from state income taxes. BBBS does not engage in any unrelated business activities and is not subject to unrelated business income taxes at the state or federal level. BBBS will recognize any accrued interest and penalties related to unrecognized benefits in income tax, in incurred.

Schedule D, Part XI, Line 4b - Cost of Goods Sold

Schedule D, Part XII, Line 4b - Cost of goods sold

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: BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN INC

Employer identification number: 23-7311200

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

2a 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?		**(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
			Yes	**No**			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
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.

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))
		Bowl for Kids Sake (event type)	Gala (event type)	2 (total number)	
Revenue	1 Gross receipts	133,270	64,994	82,025	280,289
	2 Less: Contributions	133,270	56,758	65,893	255,921
	3 Gross income (line 1 minus line 2)	0	8,236	16,132	24,368
Direct Expenses	4 Cash prizes	0	0	0	0
	5 Noncash prizes	14,805	795	267	15,867
	6 Rent/facility costs	3,252	1,500	9,832	14,584
	7 Food and beverages	425	6,243	0	6,668
	8 Entertainment	350	3,000	0	3,350
	9 Other direct expenses	8,542	1,724	17,476	27,742
	10 Direct expense summary. Add lines 4 through 9 in column (d)				68,211
	11 Net income summary. Subtract line 10 from line 3, column (d)				-43,843

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.

SCHEDULE O (Form 990)

(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization	Employer identification number
BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN INC	23-7311200

Form 990, Part VI, Section B, Line 11b - The 990 is prepared by a member of the board of directors who is a CPA. The draft version of the 990 is provided to all board members to review prior to filing with the IRS.

Form 990, Part VI, Section B, Line 12c - The conflict of interest policy is read and signed by all board members when they initially join the board of directors. Board members list any conflicts they have at the time and they can update any time if conflicts arise. Any conflicts are reviewed by the Executive Committee as they arise.

Form 990, Part VI, Section B, Line 15 - Comparable compensation data is obtained by the board of directors or CEO from various organizations who collect data on nonprofit salaries such as Eau Claire Area Chamber of Commerce, Big Brothers Big Sisters of America, and other sources. This information is reviewed and used by the board of directors to determine reasonable compensation of the CEO.

Form 990, Part VI, Section C, Line 19 - All governing documents are made available upon request. Some financial statements are available organization's website and in their annual report

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

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
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: BIG BROTHERS BIG SISTERS OF NORTHWESTERN WISCONSIN INC
Employer identification number: 23-7311200

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) Sporting World LLC (83-0867322) 424 Galloway St, Eau Claire, WI 54703	Used sporting goods store	WI	10,417	74,047	Big Brothers Big Sisters of
(2)					
(3)					
(4)					
(5)					
(6)					

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

			Yes	No
Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.				
1	During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II–IV?			
a	Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	**1a**		
b	Gift, grant, or capital contribution to related organization(s)	**1b**		
c	Gift, grant, or capital contribution from related organization(s)	**1c**		
d	Loans or loan guarantees to or for related organization(s)	**1d**		
e	Loans or loan guarantees by related organization(s)	**1e**		
f	Dividends from related organization(s)	**1f**		
g	Sale of assets to related organization(s)	**1g**		
h	Purchase of assets from related organization(s)	**1h**		
i	Exchange of assets with related organization(s)	**1i**		
j	Lease of facilities, equipment, or other assets to related organization(s)	**1j**		
k	Lease of facilities, equipment, or other assets from related organization(s)	**1k**		
l	Performance of services or membership or fundraising solicitations for related organization(s)	**1l**		
m	Performance of services or membership or fundraising solicitations by related organization(s)	**1m**		
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	**1n**		
o	Sharing of paid employees with related organization(s)	**1o**		
p	Reimbursement paid to related organization(s) for expenses	**1p**		
q	Reimbursement paid by related organization(s) for expenses	**1q**		
r	Other transfer of cash or property to related organization(s)	**1r**		
s	Other transfer of cash or property from related organization(s)	**1s**		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	**(b)** Transaction type (a—s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512—514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													
(12)													
(13)													
(14)													
(15)													
(16)													

Part VII **Supplemental Information**

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