# Fuel Cost for Food Pantry Vehicles

*August 2026 Community Impact Grant Cycle*

## Stepping Stones of Dunn County

Mrs Corrisa Villeneuve
1602 Stout Road
Menomonie, WI 54751

c.villeneuve@steppingstonesdc.org
O: 715-235-2920
M: 920-843-0028

## Mrs Corrisa Villeneuve

1602 Stout Rd.
Menomonie, WI 54751

director@steppingstonesdc.org
O: 715-235-2920 x202
M: 920-843-0028

# Application Form

## *Instructions*

## INSTRUCTIONS

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

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

## *Request Overview*

### Project Title*

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

Fuel Cost for Food Pantry Vehicles

### Amount Requested*

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

$5,000.00

### Program Area*

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

Health

### Geographic Area Served*

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

Dunn County wide

### Does your organization function within Dunn County?*

Yes

### Population Served*

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

Rural Resident

### Age Group Served*

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

All ages

### Income Level Served*

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

Low Income

### Non Discrimination Policy*

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

Yes

## *About Your Organization*

### 1. Organization Overview*

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

Stepping Stones has been serving Dunn County for 40 years. The organization began as the Interfaith Volunteers in 1986 when several local churches, concerned about the unmet needs of elderly residents, founded what is now known as the Community Connections Program. Volunteers were connected to seniors and individuals with physical challenges to provide services that enable them to live independently as long as possible.

In 1994, community leaders began investigating the need for a homeless shelter. This resulted in the opening of the House of Hope (now Stepping Stones Shelter on Broadway), which offered emergency shelter, case management, and housing referral services. A second shelter was added in 2014 (the Winter Haven Shelter on Stout Road). In 1996, Stepping Stones assumed leadership of its third program, the Food Pantry, which had previous been run by Dunn Co Human Services.

The mission of Stepping Stones is: "People helping people strengthen the Dunn County community by providing food, shelter, and support." Providing these services to low-income residents is Stepping Stones' meeting primary goal. Challenges include raising community awareness of need, increasing demand for services, meeting the needs of underserved populations, adequate staffing levels, and on-going building and equipment maintenance, and funding.

Since its inception, Stepping Stones has served people living below or very close to the poverty level. As needs have become more pronounced, Stepping Stones has adjusted and increased its programing in response to challenging economic times and reduced federal and state safety nets. It has become a first resource to help for many people experiencing a difficult time who need 'a stepping stone' to get back on solid ground.

## 2. Current Initiatives*

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

Stepping Stones of Dunn County provides several services to our community:

-The Food Pantry
-Shelter Program
-Community Connections Program

The food pantry provides food, personal care items, and resources for healthy living to low-income residents of Dunn County. During the prior year, the Food Pantry underwent several changes due to federal funding cuts. As the demand for pantry services continued to rise, to help sustain the program, Stepping Stones made the difficult decision to eliminate Friday pantry hours and change client shopping from every 7 days to every 14 days.

The Stepping Stones Shelter Program provides shelter in a safe environment while giving guidance to promote independence. Combined, Stepping Stones operated a 20 bed emergency shelter for individuals and two family shelter locations with a total of five apartment. Families and individuals typically stay for 1-2 months while they work with staff to find affordable housing, to find or maintain employment, to meet educational goals such as securing a GED or job skills training, and to access other resources to become self-sufficient. On Christmas Day, one of the family shelter building experienced a fire. Due to this, we have been operating with reduced family shelter capacity, limiting the number of families we can service while reconstruction is underway.

The Community Connections Program has three primary components:
1. Providing emergency direct assistance as funds are available to help with expenses such as utilities, transportation,  prescriptions, and other necessities.
2.Homelessness Prevention Program such as short-term financial assistance, housing stabilization services, and case management to prevent homelessness.
3. Managing volunteers, whose generous donations of time contribute hundreds of hours to Stepping Stones' operations every week during normal years.

Community involvement also occurs through strong relationships with other community organization and human service agencies. Social workers, health car providers, job counselors, pastors, and many others who are aware of Stepping Stones' programs and services regularly make referrals. Stepping Stones also provides community resources and referral information to all of its clients.

## 3. Organizational Structure*

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

Stepping Stones employs six full-time staff (Executive Director, Assistant Director, Food Pantry Manager, Shelter Manager, Development and Communications Manager, and one Case Manager) and seven part-time staff (Volunteer Coordinator, Community Connections Manager, Warehouse Manager, Maintenance Manager, two Overnight Attendant and Weekend Attendant). Bookkeeping services are contracted on a part-time basis. Stepping Stones also has an AmeriCorps member an dis a host site for people seeking to gain job experience.

The Executive Director oversees day to day operations. A thirteen-member Board of Directors governs the agency.

Hundreds of volunteers, some with more than a decade of service and many new recruits as well, help to make Stepping Stones' three programs possible. Volunteers provide services to people in need in the community, stocking the shelves and working with food pantry clients, Project SAM bags (our weekend kids' meal program), doing 'food rescue' at local stores, and assisting with other tasks such as office work, building and ground maintenance, and special events.

# *About the Grant*

## What is the community need that this request addresses?*

Food insecurity continues to impact thousands of residents throughout Dunn County, with many individuals and families facing barriers to accessing nutritious food due to transportation, distance, age, or mobility limitations. These challenges are especially significant in rural communities and for homebound individuals who cannot travel to the Food Pantry. In 2025, Stepping Stones' Food Pantry served 5,808 individuals-approximately 12% of Dunn County's population. At the same time, rescuing surplus food from local grocery stores is essential to maintaining a reliable food supply while reducing food waste.

Stepping Stones relies on two vehicles to help address these community needs. Our box truck delivers to six rural pop-up pantry sites, transports Share-A-Meal (SAM) bags to eight schools within Dunn County, and collects rescued food from seven grocery store partners each week. In 2025, the truck delivered fore than 17,000 SAM bags and rescued over 200,000 pounds of food. Our van delivers groceries to eligible homebound seniors through the Commodity Supplemental Food Program (CSFP) and to households enrolled in our home grocery delivery program.

Fuel is a necessary expense that keeps these services operating. In 2025, Stepping Stones spent more than $4,000 on fuel, and with fuel prices continuing to fluctuate and trend upward, transportation costs continue to place additional strain on our operating budget. By funding approximately one year of fuel costs, this grant would allow Stepping Stones to redirect those operating dollars toward purchasing additional food, personal care items, and other high-demand essentials for the Food Pantry. Rather than reducing transportation expenses, this fund will expand our ability to meet the growing need for food assistance throughout Dunn County while ensuring these critical delivery services continue uninterrupted.

## 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 cover approximately one year of fuel costs for Stepping Stones' Food Pantry box truck and delivery van. By funding this essential operating expense, Stepping Stones will be able to dedicate more of its operating budget toward purchasing nutritious food, personal care items, and other high-demand essentials for individuals and families experiencing food insecurity throughout Dunn County.

Grant funds will be used to fuel the two vehicles that are critical to Food Pantry operations. The box truck is used for weekly food recues pickups from local grocery stores and businesses, transportation of food for our SAM program, and deliveries to six rural food pantry distribution sites. The delivery van is used to transport food to homebound individuals through the Commodity Supplemental Food Program (CSFP) and to provide home grocery deliveries for community members who are unable to access the pantry in person.

Fuel costs will be tracked will be tracked through our accounting system, and vehicle use will continue to support regular food rescue, distribution, and delivery activities throughout the grant period. By covering these transportation costs, Stepping Stones can maximize available resources to ensure nutritious food reaches individuals and families across Dunn County.

## Project Outcomes*

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

Funding for fuel costs will support Stepping Stones' Food Pantry transportation, allowing us to continue rescuing food, stocking the pantry, delivering food to our six rural pantry distribution sites, providing SAM bag deliveries to local schools, and delivering groceries to homebound individuals. By covering these transportation costs, the grant will allow us to use more of our operating budget to meet the growing needs of the community.

The community will benefit from continued access to reliable food assistance for individuals and families throughout Dunn County, including those living in rural communities and those who face barriers that prevent them from accessing the Food Pantry in person. This funding will help ensure food reaches people where they are, while allowing Stepping Stones to continue providing consistent and accessible food assistance throughout the county.

## Anticipated Challenges*

**Describe any anticipated challenges and how you will meet them.**

The primary anticipated challenge is fluctuating fuel prices, which may affect how long the grand funding lasts. Stepping Stones will monitor fuel expenses throughout the year and continue budgeting for any costs beyond the grant amount to ensure food rescue and delivery services continue without interruption. Another potential challenge is increased demand for Food Pantry services, which can require additional deliveries and transportation. Stepping Stones regularly evaluates routes and schedules to meet community need while making the most efficient use of staff, volunteers, and available resources.

## Sustainability*

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

Stepping Stones is committed to continuing these transportation activities beyond the grant period. Fuel costs are included as part of our annual operating budget and are supported through a combination of individual donations, grants, and fundraising events. We will continue to seek grant opportunities and community support to help cover these operating expenses whenever possible.

By maintaining diverse funding sources and strong community partnerships, Stepping Stones will continue operating the Food Pantry, providing food, rural pantry distributions, SAM bag deliveries, and grocery deliveries to ensure individuals and families throughout Dunn County have access to food assistance.

### Staff - Project Summary*

Stepping Stones is seeking funding for one year of fuel for their two vechiles. One delives food for SAM and other projects, and the other picks of food from paticipating grocery stores and organizations.

## *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

CFDC Community Impact Grant - $5,000 pending

### Total Project Expenses*

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

$4,930.00

### 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.

Please see attached worksheet under Project Budget Upload.

### 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.

Food Pantry Fuel Cost.xlsx

### Letter of Support

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

### 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.

Fuel costs estimated at just below 5K. Entire grant toward fuel.

## *Required Organization Financials*

### Current Board of Directors*

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

2026 Board Roster.pdf

### Organizational Budget*

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

2026 Stepping Stones of Dunn County Budget.pdf

### Audited Financials

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

SSDC Audit Report 2024.pdf

### Audit Opt-Out

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

## Proof of 990 Filing*

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

Form 990 2024.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*

- Food Pantry Fuel Cost.xlsx
- 2026 Board Roster.pdf
- 2026 Stepping Stones of Dunn County Budget.pdf
- SSDC Audit Report 2024.pdf
- Form 990 2024.pdf

**Food Pantry Box Truck**

| Description | Calculation | Amount |
|---|---|---|
| Estimated monthly mileage | | 930 miles |
| Estimated annual mileage | 930 × 12 | 11,160 miles |
| Estimated average fuel economy | | 13 miles per gallon |
| Estimated annual diesel consumption | 11,160 ÷ 13 | 858 gallons |
| Estimated diesel price | | $5.50 per gallon |
| Estimated annual fuel cost | 858 × $5.50 | $4,719.00 |

Note: Mileage estimates are based on the Food Pantry box truck's typical monthly routes and travel patterns. Actual mileage may vary due to additional food rescue pickups, deliveries, special distributions, and other operational needs. Fuel costs are estimated using an average fuel economy of 13 miles per gallon and an estimated diesel price of $5.50 per gallon.

**Food Pantry Delivery Van**

| Description | Calculation | Amount |
|---|---|---|
| Estimated monthly mileage | | 80 miles |
| Estimated annual mileage | 80 × 12 | 960 miles |
| Estimated average fuel economy | | 18 miles per gallon |
| Estimated annual gasoline consumption | 960 ÷ 18 | 54 gallons |
| Estimated gasoline price | | $3.90 per gallon |
| Estimated annual fuel cost | 54 × $3.90 | $210.60 |

Note: Mileage estimates are based on the Food Pantry delivery van's typical monthly routes and travel patterns. Actual mileage may vary due to additional deliveries, client transportation, and other operational needs. Fuel costs are estimated using an average fuel economy of 18 miles per gallon and an estimated gasoline price of $3.90 per gallon.

| **Combined Estimated Annual Fuel Cost** | | |
|---|---|---|
| Food Pantry Box Truck | $ | 4,719.00 |
| Food Pantry Delivery Van | $ | 210.60 |
| **Total Estimated Annual Fuel Cost** | **$** | **4,929.60** |

# Stepping Stones of Dunn County - 2026 Board of Directors

| Name | Affiliation |
|---|---|
| Barbara Fagan, President | Assistant Corporation Counsel – Dunn County |
| Rachael Taylor, Vice President | Physician Assistant in Family Medicine – Mayo Clinic Red Cedar |
| George Brewe, Treasurer | Vice President Business Banking – Bremer Bank |
| Sue Traxler, Secretary | Asst. Chancellor for Learning & Information Tech. & CIO, UW-Stout |
| Whitney Anderson | Vice President- Menomonie WESTconsin Credit Union |
| Mary Eide | Retired Pastor, ELCA |
| Maggie Fischer | Senior Engagement Specialist - Volunteer Svcs – American Red Cross |
| Stacy Nelson | Director of Food & Nutrition Svc. – Dunn County School District |
| Paul Schwartz | Rehabilitation Engineer, Business Owner |
| Wendy Slaback | Pastor – Menomonie United Methodist Church |
| Matt Swenson | IT Operations Supervisor – WESTconsin Credit Union |
| Abigail Micheau | RCU |
| Mai Khou Xiong | Executive Director of Student Inclusion and Belonging, UW-Stout |
| Nancy Platz | |

# Stepping Stones of Dunn County
## Income/Expense

| | 2026 Projected Budget | 2025 Actual Budget (As of Dec) |
|---|---|---|
| **Income** | | |
| **4000 - DONATIONS** | | |
| 4000 - Individual | $ 700,000 | $ 1,001,647 |
| 4040 - Business / Organization | $ 70,000 | $ 71,348 |
| 4020-OR · Churches | $ 50,000 | $ 65,489 |
| ***Total 4000 - DONATIONS*** | *$ 820,000* | *$ 1,138,484* |
| **4000-TM · Truck Sponsorship** | $ 10,000 | $ 10,000 |
| **4050 · GRANTS** | | |
| 4051 · United Way | $ 7,500 | $ 7,500 |
| 4053 · City of Menomonie | $ 20,000 | $ 22,500 |
| 4061 · FEMA | $ - | $ - |
| 4071 · HUD ESG | $ 28,827 | $ 27,401 |
| 4081 · State Shelter Subsidy SSSG | $ 17,100 | $ 72,100 |
| 4091 - CDBG | $ 33,494 | $ 60,556 |
| Other Program Grants | $ - | $ 1,351 |
| 4050 · GRANTS - Other | $ 93,000 | $ 2,400 |
| ***Total 4050 · GRANTS*** | *$ 199,921* | *$ 193,808* |
| **4100 · FOUNDATIONS** | | |
| 4135 · Andersen Corporation | $ 5,000 | $ 5,000 |
| 4136 · Wal Mart | $ 1,500 | $ 1,500 |
| 4142 · Mayo | $ 10,000 | $ 38,900 |
| 4144 · ConAgra | $ - | $ - |
| Hugh J Anderson | $ 9,000 | $ - |
| 4143 · West WI Energy Fund | $ 4,000 | $ 3,783 |
| 4170 · Other Foundations | $ 45,000 | $ 45,568 |
| ***Total 4100 · FOUNDATIONS*** | *$ 74,500* | *$ 94,751* |
| **4200 · FUNDRAISERS** | $ 55,000 | $ 44,665 |
| **4300 · EARNED INCOME-INTEREST** | $ 500 | $ 9,148 |
| **4355 · UNREALIZED GAIN** | $ 500 | $ 7,354 |
| **4370 · FOOD CREDIT** | $ 5,000 | $ - |

| | | |
|---|---|---|
| **Total Income** | **$ 1,165,421** | **$ 1,498,210** |
| | | |
| **Expenses** | | |
| **5900 · PROGRAM COSTS** | | |
| 6610-FP · Food | $75,000 | $ 76,553 |
| 6620-CC · Community Connections Program | $30,000 | $ 42,347 |
| 6620-Sh · Shelter Program | $18,800 | $ 28,401 |
| ***Total 5900 · PROGRAM COSTS*** | *$123,800* | *$ 147,301* |
| **6000 · SALARIES, BENEFITS, PAYROLL TAX** | $665,000 | $ 815,734 |
| **6100 · STAFF ENRICH (travel, training)** | $5,500 | $ 5,362 |
| **6120 · PROF FEES (bookkeeping, audit)** | $25,000 | $ 25,727 |
| **6130 · OCCUPANCY (utility, city, serv)** | $47,000 | $ 46,069 |
| **6140 · INSURANCE** | $32,000 | $ 12,906 |
| **6200 · TELEPHONE & INTERNET** | $11,000 | $ 11,003 |
| **6300 · EQUIPMENT & MAINTENANCE** | $50,000 | $ 36,216 |
| **6320 · SUPPLIES** | $27,600 | $ 25,079 |
| **6400 · PUBLIC RELATIONS/POSTAGE** | $20,000 | $ 14,450 |
| **6500 · FUNDRAISING** | $22,000 | $ 21,225 |
| **6550 · VOLUNTEERS & OTHER** | $14,000 | $ 13,791 |
| **6600 · INTEREST AND BANK FEES** | $1,000 | $ 915 |
| | | |
| **Total Expenses** | **$ 1,043,900** | **$ 1,175,778** |
| **Net Regular Income/Expense** | **$ 121,521** | **$ 322,432** |

**STEPPING STONES OF DUNN COUNTY, INC.**

**FINANCIAL STATEMENTS**

**YEARS ENDED DECEMBER 31, 2024 AND 2023**

**STEPPING STONES OF DUNN COUNTY, INC.**
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**YEARS ENDED DECEMBER 31, 2024 AND 2023**

# INDEPENDENT AUDITORS' REPORT

Board of Directors
Stepping Stones of Dunn County, Inc.
Menomonie, Wisconsin

## Report on the Audit of the Financial Statements

### *Opinion*

We have audited the accompanying financial statements of Stepping Stones of Dunn County, Inc. (a Wisconsin corporation), which comprise the statements of financial position as of December 31, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Stepping Stones of Dunn County, Inc. as of December 31, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Stepping Stones of Dunn County, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Stepping Stones of Dunn County, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Board of Directors
Stepping Stones of Dunn County, Inc.

***Auditors' Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS, we:

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Stepping Stones of Dunn County, Inc.'s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Stepping Stones of Dunn County, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

CliftonLarsonAllen LLP

**CliftonLarsonAllen LLP**

Eau Claire, Wisconsin
May 22, 2025

# STEPPING STONES OF DUNN COUNTY, INC.
# STATEMENTS OF FINANCIAL POSITION
# DECEMBER 31, 2024 AND 2023

| | 2024 | 2023 |
|---|---|---|
| **ASSETS** | | |
| **CURRENT ASSETS** | | |
| Cash and Cash Equivalents | $ 204,052 | $ 394,123 |
| Grants Receivable | 89,790 | 82,079 |
| Inventory | 59,800 | 21,901 |
| Prepaid Expenses | 9,880 | 8,442 |
| Total Current Assets | 363,522 | 506,545 |
| **PROPERTY AND EQUIPMENT** | 2,660,496 | 2,712,234 |
| **RIGHT-OF-USE ASSET - FINANCING** | 5,000 | - |
| **INVESTMENTS** | 364,949 | 521,622 |
| Total Assets | $ 3,393,967 | $ 3,740,401 |
| **LIABILITIES AND NET ASSETS** | | |
| **CURRENT LIABILITIES** | | |
| Accounts Payable | $ 14,737 | $ 215,601 |
| Accrued Expenses | 58,968 | 63,892 |
| Current Lease Liability - Financing | 742 | - |
| Total Current Liabilities | 74,447 | 279,493 |
| **Long-Term Lease Liabilitiy** | 4,258 | - |
| Total Liabilities | 78,705 | 279,493 |
| **NET ASSETS** | | |
| Without Donor Restrictions | 3,265,580 | 3,449,443 |
| With Donor Restrictions | 49,682 | 11,465 |
| Total Net Assets | 3,315,262 | 3,460,908 |
| Total Liabilities and Net Assets | $ 3,393,967 | $ 3,740,401 |

*See accompanying Notes to Financial Statements.*

**STEPPING STONES OF DUNN COUNTY, INC.**
**STATEMENTS OF ACTIVITIES**
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

| | 2024 | | | 2023 | | |
|---|---|---|---|---|---|---|
| | Without Donor Restrictions | With Donor Restrictions | Totals | Without Donor Restrictions | With Donor Restrictions | Totals |
| **REVENUES AND OTHER SUPPORT** | | | | | | |
| Contributions from Individuals and Organizations | $ 682,280 | $ 44,240 | $ 726,520 | $ 398,177 | $ 290,684 | $ 688,861 |
| Local Governments and Foundations | 175,123 | - | 175,123 | 145,547 | - | 145,547 |
| Federal and State Government Assistance | 201,854 | - | 201,854 | 2,067,485 | - | 2,067,485 |
| Donated Food | 1,645,677 | - | 1,645,677 | 1,221,441 | - | 1,221,441 |
| Fundraising | 53,044 | - | 53,044 | 37,450 | - | 37,450 |
| Investment Income | 29,121 | - | 29,121 | 34,406 | - | 34,406 |
| Loss on Disposal of Property and Equipment | - | - | - | (66,748) | - | (66,748) |
| Funds Released from Restrictions | 6,023 | (6,023) | - | 389,476 | (389,476) | - |
| Total Revenues and Other Support | 2,793,122 | 38,217 | 2,831,339 | 4,227,234 | (98,792) | 4,128,442 |
| **EXPENSES** | | | | | | |
| Client Support Services | 132,496 | - | 132,496 | 48,458 | - | 48,458 |
| Food Pantry | 2,067,270 | - | 2,067,270 | 1,663,959 | - | 1,663,959 |
| Stepping Stones Shelter | 574,914 | - | 574,914 | 695,490 | - | 695,490 |
| Management and General | 126,393 | - | 126,393 | 122,808 | - | 122,808 |
| Fundraising | 75,912 | - | 75,912 | 77,161 | - | 77,161 |
| Total Expenses | 2,976,985 | - | 2,976,985 | 2,607,876 | - | 2,607,876 |
| **CHANGE IN NET ASSETS** | (183,863) | 38,217 | (145,646) | 1,619,358 | (98,792) | 1,520,566 |
| Net Assets - Beginning of Year | 3,449,443 | 11,465 | 3,460,908 | 1,830,085 | 110,257 | 1,940,342 |
| **NET ASSETS - END OF YEAR** | $ 3,265,580 | $ 49,682 | $ 3,315,262 | $ 3,449,443 | $ 11,465 | $ 3,460,908 |

*See accompanying Notes to Financial Statements.*

## STEPPING STONES OF DUNN COUNTY, INC.
## STATEMENT OF FUNCTIONAL EXPENSES
## YEAR ENDED DECEMBER 31, 2024

| | 2024 | | | | | |
|---|---|---|---|---|---|---|
| | Client Support Services | Food Pantry | Stepping Stones | Management and General | Fundraising | Total |
| Wages | $ 27,670 | $ 186,208 | $ 263,102 | $ 95,176 | $ 51,638 | $ 623,793 |
| Payroll Taxes | 2,684 | 17,452 | 24,489 | 8,905 | 4,831 | 58,361 |
| Employee Benefits | 18,775 | 47,543 | 94,477 | - | - | 160,795 |
| Training Expense | 1,201 | 1,593 | 4,836 | - | - | 7,630 |
| Subtotal | 50,330 | 252,796 | 386,904 | 104,081 | 56,469 | 850,579 |
| Donated Food | - | 1,607,778 | - | - | - | 1,607,778 |
| Food Costs | - | 104,225 | 9,807 | - | - | 114,032 |
| Depreciation | 4,987 | 32,414 | 45,711 | - | - | 83,112 |
| Emergency Direct Assistance | 63,995 | - | 6,801 | - | - | 70,796 |
| Utilities | 2,538 | 14,446 | 24,820 | - | - | 41,804 |
| Repairs and Maintenance | 1,165 | 14,326 | 31,127 | - | - | 46,618 |
| Public Relations | 2,113 | 8,327 | 7,707 | - | - | 18,147 |
| Fundraising | - | - | - | - | 19,443 | 19,443 |
| Professional Fees | - | - | 8,791 | 22,312 | - | 31,103 |
| Insurance | 2,035 | 13,227 | 18,653 | - | - | 33,916 |
| Postage | 701 | 2,010 | 2,363 | - | - | 5,074 |
| Telephone | 796 | 2,843 | 7,301 | - | - | 10,940 |
| Office Supplies | 413 | 2,210 | 962 | - | - | 3,585 |
| Household Supplies | 2,198 | 8,355 | 12,096 | - | - | 22,649 |
| Miscellaneous | 1,225 | 4,313 | 11,871 | - | - | 17,409 |
| Total Functional Expenses | $ 132,496 | $ 2,067,270 | $ 574,914 | $ 126,393 | $ 75,912 | $ 2,976,985 |

*See accompanying Notes to Financial Statements.*

# STEPPING STONES OF DUNN COUNTY, INC.
# STATEMENT OF FUNCTIONAL EXPENSES
# YEAR ENDED DECEMBER 31, 2023

| | 2023 | | | | | |
|---|---|---|---|---|---|---|
| | Client Support Services | Food Pantry | Stepping Stones | Management and General | Fundraising | Total |
| Wages | $ 13,466 | $ 164,241 | $ 159,871 | $ 77,815 | $ 47,846 | $ 463,239 |
| Payroll Taxes | 1,200 | 14,826 | 14,703 | 7,083 | 4,355 | 42,167 |
| Employee Benefits | 3,102 | 38,010 | 40,287 | 18,763 | 11,537 | 111,699 |
| Training Expense | 791 | 1,310 | 4,923 | - | - | 7,024 |
| Subtotal | 18,559 | 218,387 | 219,784 | 103,661 | 63,738 | 624,129 |
| Donated Food | - | 1,227,377 | - | - | - | 1,227,377 |
| Food Costs | - | 117,981 | 1,358 | - | - | 119,339 |
| Depreciation | 2,204 | 26,454 | 26,454 | - | - | 55,112 |
| Emergency Direct Assistance | 9,980 | - | 279,098 | - | - | 289,078 |
| Utilities | 720 | 8,693 | 21,194 | - | - | 30,607 |
| Repairs and Maintenance | 9,154 | 20,355 | 17,284 | - | - | 46,793 |
| Public Relations | 566 | 4,473 | 4,771 | - | - | 9,810 |
| Fundraising | - | - | - | - | 13,423 | 13,423 |
| Professional Fees | - | - | - | 19,147 | - | 19,147 |
| Insurance | 1,017 | 12,203 | 12,202 | - | - | 25,422 |
| Shelter Costs | - | - | 76,299 | - | - | 76,299 |
| Postage | 249 | 2,983 | 2,984 | - | - | 6,216 |
| Telephone | 585 | 3,671 | 6,923 | - | - | 11,179 |
| Office Supplies | 177 | 1,929 | 2,046 | - | - | 4,152 |
| Household Supplies | 1,178 | 8,778 | 9,953 | - | - | 19,909 |
| Miscellaneous | 4,069 | 10,675 | 15,140 | - | - | 29,884 |
| Total Functional Expenses | $ 48,458 | $ 1,663,959 | $ 695,490 | $ 122,808 | $ 77,161 | $ 2,607,876 |

*See accompanying Notes to Financial Statements.*

**STEPPING STONES OF DUNN COUNTY, INC.**
**STATEMENTS OF CASH FLOWS**
**YEARS ENDED DECEMBER 31, 2024 AND 2023**

| | 2024 | 2023 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Change in Net Assets | $ (145,646) | $ 1,520,566 |
| Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities: | | |
| Depreciation | 83,112 | 55,112 |
| Loss on Sale or Disposal of Property and Equipment | - | 66,748 |
| Property and Equipment Paid with Grant Funds | - | (1,397,917) |
| Change in Value of Holdings at Community Foundation | (6,212) | (15,367) |
| Realized and Unrealized (Gains) Losses on Investments | (713) | 355 |
| (Increase) Decrease in: | | |
| Grants Receivable | (7,711) | 61,398 |
| Inventory | (37,899) | 5,936 |
| Prepaid Expenses | (1,438) | (3,432) |
| Increase (Decrease) in: | | |
| Accounts Payable | (200,864) | (19,890) |
| Accrued Liabilities | (4,924) | 9,959 |
| Net Cash Provided (Used) by Operating Activities | (322,295) | 283,468 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Purchase of Investments | (349,083) | (311,149) |
| Proceeds from Sale of Investments | 512,681 | 31,973 |
| Proceeds from Sale of Property and Equipment | - | 1,500 |
| Purchase of Property and Equipment | (31,374) | (263,201) |
| Net Cash Provided (Used) by Investing Activities | 132,224 | (540,877) |
| **NET DECREASE IN CASH AND CASH EQUIVALENTS** | (190,071) | (257,409) |
| Cash and Cash Equivalents - Beginning of Year | 394,123 | 651,532 |
| **CASH AND CASH EQUIVALENTS - END OF YEAR** | $ 204,052 | $ 394,123 |
| **SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION AND NONCASH INVESTING AND FINANCING TRANSACTIONS** | | |
| Right-of-Use Assets Obtained in Exchange for Finance Lease Liabilities | $ 5,000 | $ - |
| Property and Equipment Purchased with City Grant Funds | $ - | $ 1,397,917 |
| Property and Equipment Purchases Included in Accounts Payable | $ - | $ 189,646 |

*See accompanying Notes to Financial Statements.*

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### Organization

Stepping Stones of Dunn County, Inc. (the Organization) is a nonprofit organization that was formed in January 1988. The Organization and its volunteers provide transportation and other assistance to elderly and disabled residents in Dunn County through its Support Services Program. Through its food pantry, the Organization provides food and personal necessities to Dunn County residents living on a limited income. The Organization also provides temporary shelter to the Dunn County homeless through the Stepping Stones Shelter. The Organization is governed by a 14-member board of directors.

### Basis of Presentation

The accompanying financial statements were prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Net assets and revenues, gains, and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, the net assets of Stepping Stones of Dunn County, Inc., and changes therein, are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for purposes listed in Note 5.

*Net Assets With Donor Restrictions* – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service.

### Contributions

Contributions are recognized when the donor makes a promise to give to Stepping Stones of Dunn County, Inc. that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

### Donated Services, Materials, and Supplies

Donated services meeting the requirements for recognition (i.e., requiring a specialized skill or creating or enhancing nonfinancial assets) have been reflected in the financial statements. The value of these services was determined objectively using the market value for similar services. In addition, many individuals volunteer their time and perform a variety of tasks that assist Stepping Stones of Dunn County, Inc. with specific program services. These services have not been reflected in the financial statements.

Donated materials and supplies are recorded at fair market value.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Use of Estimates

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

### Cash and Cash Equivalents

Cash and cash equivalents include cash on hand or in deposit accounts and highly liquid investments purchased with an original maturity of three months or less. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. At times, cash deposits may exceed FDIC insurable limits.

### Grants Receivable

The Organization provides an allowance for bad debts using the allowance method, which is based on management judgment considering historical information. Services are sold on an unsecured basis. Payment is required 30 days after receipt of invoice. Accounts past due more than 90 days are individually analyzed for collectability. Accounts for which no payments have been received for 24 months are written off, with no further accrual of interest. At December 31, 2024 and 2023, there was no allowance recorded.

### Promises to Give

Pledges and grants receivable consists of unconditional promises by others to give contributions and grants to Stepping Stones of Dunn County, Inc. that are expected to be received in future years. Stepping Stones of Dunn County, Inc. uses the allowance method to determine estimated uncollectible receivables. The allowance is based on prior years' experience and management's analysis of specific promises made. The Organization has no promises to give as of December 31, 2024 and 2023.

### Inventory

Inventory is valued at cost or fair value as determined by the FIFO (first-in, first-out) method, which assumes the first unit obtained of a particular product is the first unit distributed. Purchased product is valued at cost. Donated product is valued at its fair market value when it is received, which is estimated based on average value of products received as estimated by the donor. During 2024 and 2023, that value was $1.97 and $1.62 per pound respectively. The vast majority of inventory is donated so the nature, including nutritional content, of the products received by Stepping Stones of Dunn County, Inc. is determined by the donor.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Property, Equipment, and Depreciation

Property and equipment is recorded at cost when purchased or fair value as of the date gifted and then depreciated over its useful life, if an individual asset's initial cost is $1,000 or more and has an estimated useful life of more than one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the individual assets as follows:

| | |
|---|---|
| Furniture and Equipment | 5 to 7 years |
| Vehicles | 5 years |
| Buildings and Improvements | 10 to 40 years |

### Conditional Contracts

A portion of the Organization's revenue is derived from cost-reimbursable contracts and grants. Amounts received are recognized as earned and are reported as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received but not yet earned are reported as a refundable advance in the statement of financial position. The Organization received cost-reimbursable grants of $36,735 for which qualifying expenditures have not yet been incurred, with no refundable advances. The Organization received cost-reimbursable grants of $17,746 for which qualifying expenditures had not yet been incurred as of December 31, 2023, with no refundable advances.

### Special Events Revenue

Special events revenue include funds generated from one-time and recurring special events and consist entirely of contributions and sponsorships to support the Organization's mission.

### Functional Expense Allocation

Shared functional expenses have been allocated between program, management and general, and fundraising activities based on an analysis of personnel time and space utilized for the related activities.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### Income Tax Status

As a public charity, the Stepping Stones of Dunn County, Inc. is exempt from paying corporate federal income tax under Section 501 (c)(3) of the Internal Revenue Code. Stepping Stones of Dunn County, Inc. is also exempt from Wisconsin franchise or income taxes.

Stepping Stones of Dunn County, Inc. has evaluated its tax positions and determined it has no uncertain tax positions as of December 31, 2024.

### Fair Value Measurements

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

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

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

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

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

*Level 3* – Inputs that are unobservable. Unobservable inputs reflect Stepping Stones of Dunn County, Inc. own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

## NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Leases**

The Organization leases a copy machine. The Organization determines if an arrangement is a lease at inception. Financing leases are included in financing lease right-of-use (ROU) assets, other current liabilities, and financing lease liabilities on the statements of financial position.

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

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

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

The individual lease contract provides discount rate of 14.06% implicit in the lease.

**Subsequent Events**

In preparing these financial statements, Stepping Stones of Dunn County, Inc. has evaluated events and transactions for potential recognition or disclosure through May 22, 2025, the date the financial statements were available to be issued.

## NOTE 2 LIQUIDITY AND AVAILABILITY

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

| | 2024 | 2023 |
|---|---|---|
| Cash and Cash Equivalents | $ 204,052 | $ 394,123 |
| Grants Receivable | 89,790 | 82,079 |
| Operating Investments | 364,949 | 521,622 |
| Total Financial Assets | 658,791 | 997,824 |
| Less: Donor Restricted Net Assets | (49,682) | (11,465) |
| Less: Board-Designated Funds | (73,763) | (65,828) |
| Financial Assets Available to Meet General Expenditures Within One Year | $ 535,346 | $ 920,531 |

## NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment as of December 31, 2024 and 2023 consisted of the following:

| | 2024 | 2023 |
|---|---|---|
| Land | $ 162,356 | $ 162,356 |
| Buildings and Building Improvements | 2,833,586 | 1,012,792 |
| Vehicles | 84,011 | 84,011 |
| Construction in Progress | - | 1,789,420 |
| Furniture and Equipment | 110,658 | 110,658 |
| Total | 3,190,611 | 3,159,237 |
| Less: Accumulated Depreciation | (530,115) | (447,003) |
| Net Property and Equipment | $ 2,660,496 | $ 2,712,234 |

## NOTE 4 INVESTMENTS

Stepping Stones of Dunn County, Inc. carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities. Fair values and unrealized gains (losses) at December 31, 2024 and 2023 are summarized below:

| | 2024 | | |
|---|---|---|---|
| | Original Value | Fair Value | Unrealized Gain (Loss) |
| Mutual Funds - Equities | $ 129,956 | $ 141,093 | $ 11,137 |
| Mutual Funds - Fixed Income | 101,507 | 95,846 | (5,661) |
| Treasury Funds | 61,610 | 61,610 | - |
| Funds Held at Dunn County Community Foundation | 44,074 | 66,400 | 22,326 |
| Total | $ 337,147 | $ 364,949 | $ 27,802 |

| | 2023 | | |
|---|---|---|---|
| | Original Value | Fair Value | Unrealized Gain (Loss) |
| Mutual Funds - Equities | $ 37,759 | $ 44,589 | $ 6,830 |
| Mutual Funds - Fixed Income | 97,171 | 91,231 | (5,940) |
| Money Market Funds | 327,268 | 327,268 | |
| Funds Held at Dunn County Community Foundation | 44,074 | 58,534 | 14,460 |
| Total | $ 506,272 | $ 521,622 | $ 15,350 |

## NOTE 5 FUNDS HELD AT DUNN COUNTY COMMUNITY FOUNDATION

Stepping Stones of Dunn County, Inc. has deposited funds with the Dunn County Community Foundation to be held for the benefit of Stepping Stones of Dunn County, Inc. These funds are held in a pooled agency investment account of the Dunn County Community Foundation. Stepping Stones of Dunn County, Inc. funds are deemed unrestricted, since distributions can be made from the fund at any time with the approval of the Dunn County Community Foundation's Board of Trustees.

## NOTE 6 LEASES

The Organization leases a copy machine with monthly payments of $116 through December 2029.

| | 2024 | 2023 |
|---|---|---|
| Lease Costs: | | |
| Finance lease costs: | | |
| Amortization of right-of-use assets | $ - | $ - |
| Interest on lease liabilities | - | - |
| Total Lease Costs | $ - | $ - |
| Other Information: | | |
| Right-of-use assets obtained in exchange for new financing lease liabilities | $ 5,000 | $ - |
| Weighted-average remaining lease term financing leases | 5.0 years | N/A |
| Weighted-Average Discount Rate - Finacing Leases | 14.06 | N/A |

The Organization classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease liabilities as of December 31, 2024, is as follows:

| Year Ending December 31, | Amount |
|---|---|
| 2025 | $ 1,398 |
| 2026 | 1,398 |
| 2027 | 1,398 |
| 2028 | 1,398 |
| 2029 | 1,398 |
| Undiscounted Cash Flows | 6,990 |
| Less: Imputed Interest | (1,990) |
| Present Value of Lease Liabilities | $ 5,000 |

## NOTE 7 NET ASSETS

Net assets with donor restrictions consisted of the following at December 31:

| | 2024 | 2023 |
|---|---|---|
| Truck Repairs | $ 17,442 | $ 11,465 |
| Handicapped Accessibility Costs | 32,240 | - |
| Total | $ 49,682 | $ 11,465 |

Net assets without donor restrictions consisted of the following at December 31:

| | 2024 | 2023 |
|---|---|---|
| Board Designated - Unemployment | $ 7,363 | $ 7,294 |
| Board Designated - Endowment Funds | 66,400 | 58,534 |
| Undesignated | 3,191,817 | 3,383,615 |
| Total | $ 3,265,580 | $ 3,449,443 |

Net assets released from donor restrictions consisted of the following at December 31:

| | 2024 | 2023 |
|---|---|---|
| Truck Repairs | $ 6,023 | $ 14,884 |
| Shelter Construction | - | 374,592 |
| Total | $ 6,023 | $ 389,476 |

## NOTE 8 RETIREMENT PLAN

Stepping Stones of Dunn County, Inc. administers individual retirement accounts (IRAs) on behalf of its employees under Internal Revenue Service rules that are commonly referred to as a SIMPLE IRA plan. The purpose of this SIMPLE IRA plan is to provide defined contribution retirement assets to Stepping Stones of Dunn County, Inc. employees. Stepping Stones of Dunn County, Inc. annually contributes a maximum of 3% of eligible employees' gross wage. These contributions fully vest immediately. Contributions for the years ended December 31, 2024 and 2023 were $13,613 and $14,880 respectively.

## NOTE 9 FAIR VALUE MEASUREMENTS

Stepping Stones of Dunn County, Inc. uses fair value measurements to record fair value adjustments to certain assets and liabilities and to determine fair value disclosures. For additional information on how Stepping Stones of Dunn County, Inc. measures fair value, refer to Note 1 – Summary of Significant Accounting Policies.

The following table presents the fair value hierarchy for the balances of the assets and liabilities of Stepping Stones of Dunn County, Inc. measured at fair value on a recurring basis as of December 31, 2024 and 2023:

| | 2024 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets: | | | | |
| Fund Held at Dunn County Community Foundation | $ - | $ - | $ 66,400 | $ 66,400 |
| Treasury Funds | 61,610 | - | - | 61,610 |
| Mutual Funds - Equities | 141,093 | - | - | 141,093 |
| Mutual Funds - Fixed Income | 95,846 | - | - | 95,846 |
| Total | $ 298,549 | $ - | $ 66,400 | $ 364,949 |

| | 2023 | | | |
|---|---|---|---|---|
| | Level 1 | Level 2 | Level 3 | Total |
| Assets: | | | | |
| Fund Held at Dunn County Community Foundation | $ - | $ - | $ 58,534 | $ 58,534 |
| Treasury Funds | 327,268 | - | - | 327,268 |
| Mutual Funds - Equities | 44,589 | - | - | 44,589 |
| Mutual Funds - Fixed Income | 91,231 | - | - | 91,231 |
| Total | $ 463,088 | $ - | $ 58,534 | $ 521,622 |

The investment at Dunn County Community Foundation is measured on a recurring basis using the percentage of the Stepping Stones of Dunn County, Inc. fund's contributions compared to the total pool of investments held at the Foundation. The investments held at the Dunn County Community Foundation are readily marketable.

efile Public Visual Render | ObjectId: 202543089349302499 - Submission: 2025-11-04 | TIN: 39-1608607

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
STEPPING STONES OF DUNN COUNTY INC

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
1602 STOUT RD

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

**D Employer identification number**
39-1608607

E Telephone number
(715) 235-2920

**G** Gross receipts $ 3,369,265

**F** Name and address of principal officer:
CORRISA VILLENEUVE
1602 STOUT RD
MENOMONIE, WI 54751

**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.STEPPINGSTONESDC.ORG

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

**L** Year of formation: 1988

**M** State of legal domicile: WI

Part I **Summary**

**Activities & Governance**

1 Briefly describe the organization's mission or most significant activities:
PROVIDE FOOD, SHELTER, AND OTHER SUPPORT SERVICES TO LOW-INCOME HOUSEHOLDS IN DUNN COUNTY.

2 Check this box ☐

| | | | |
|---|---|---|---|
| 3 | Number of voting members of the governing body (Part VI, line 1a) | 3 | 14 |
| 4 | Number of independent voting members of the governing body (Part VI, line 1b) | 4 | 14 |
| 5 | Total number of individuals employed in calendar year 2024 (Part V, line 2a) | 5 | 29 |
| 6 | Total number of volunteers (estimate if necessary) | 6 | 290 |
| 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) | 4,149,929 | 2,818,587 |
| | 9 | Program service revenue (Part VIII, line 2g) | 0 | 0 |
| | 10 | Investment income (Part VIII, column (A), lines 3, 4, and 7d ) | -34,717 | 23,352 |
| | 11 | Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) | -2,568 | -35,812 |
| | 12 | Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) | 4,112,644 | 2,806,127 |
| Expenses | 13 | Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) | 1,245,218 | 1,678,574 |
| | 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) | 617,106 | 842,950 |
| | 16a | Professional fundraising fees (Part IX, column (A), line 11e) | 0 | 0 |
| | b | Total fundraising expenses (Part IX, column (D), line 25) 56,469 | | |
| | 17 | Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) | 732,129 | 436,018 |
| | 18 | Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) | 2,594,453 | 2,957,542 |
| | 19 | Revenue less expenses. Subtract line 18 from line 12 | 1,518,191 | -151,415 |

| | | | Beginning of Current Year | End of Year |
|---|---|---|---|---|
| Net Assets or Fund Balances | 20 | Total assets (Part X, line 16) | 3,740,401 | 3,393,967 |
| | 21 | Total liabilities (Part X, line 26) | 279,493 | 78,705 |
| | 22 | Net assets or fund balances. Subtract line 21 from line 20 | 3,460,908 | 3,315,262 |

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<br>CORRISA VILLENEUVE EXECUTIVE DIRECTOR<br>Type or print name and title | 2025-10-27<br>Date |

| | | | | | |
|---|---|---|---|---|---|
| **Paid Preparer Use Only** | Print/Type preparer's name | Preparer's signature | Date<br>2025-10-23 | Check ☐ if self-employed | PTIN<br>P01584414 |
| | Firm's name CLIFTONLARSONALLEN LLP | | | Firm's EIN 41-0746749 | |
| | Firm's address 3402 OAKWOOD MALL DRIVE SUITE 100<br>EAU CLAIRE, WI 547017672 | | | Phone no. (715) 852-1100 | |

May the IRS discuss this return with the preparer shown above? See Instructions. . . . . . . . . . ☑ **Yes** ☐ **No**

**For Paperwork Reduction Act Notice, see the separate instructions.** Cat. No. 11282Y Form **990** (2024)





## Part III Statement of Program Service Accomplishments

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

**1** Briefly describe the organization’s mission:

PEOPLE HELPING PEOPLE STRENGTHEN THE DUNN COUNTY COMMUNITY BY PROVIDING FOOD, SHELTER, AND SUPPORT.

**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 $ 2,774,680 including grants of $ 1,678,574 ) (Revenue $ 0 )

PROGRAM SERVICES (HOMELESS SHELTER, FOOD PANTRY AND SUPPORT SERVICES)DURING 2024, A TOTAL OF 280 HOUSEHOLDS WERE SERVED THROUGH THE SHELTER. THEY ALSO SERVED 5,194 HOUSEHOLDS BETWEEN THE FOOD PANTRY AND OTHER SUPPORT SERVICES IN 2024.

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

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

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

**4e** **Total program service expenses** 2,774,680

**Part IV** **Checklist of Required Schedules**

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

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

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

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

| | | | | | Yes | No |
|---|---|---|---|---|---|---|
| 1a | Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable | 1a | 16 | | | |
| 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 | Yes | |

Part V **Statements Regarding Other IRS Filings and Tax Compliance** *(continued)*

| | | | | | | |
|---|---|---|---|---|---|---|
| **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** | 29 | | | |
| **b** | If at least one is reported on line 2a, did the organization file all required federal employment tax returns? | | | **2b** | Yes | |
| **3a** | Did the organization have unrelated business gross income of $1,000 or more during the year? | | | **3a** | | No |
| **b** | If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in 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** | | No |
| **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** | | No |
| **b** | Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | | **5b** | | No |
| **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** | | No |
| **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** | | No |
| **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** | | No |
| **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** | | No |
| **f** | Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | | **7f** | | No |
| **g** | If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | | **7g** | | |
| **h** | If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | | **7h** | | |
| **8** | **Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | | **8** | | |
| **9** | **Sponsoring organizations maintaining donor advised funds.** | | | | | |
| **a** | Did the sponsoring organization make any taxable distributions under section 4966? | | | **9a** | | |
| **b** | Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | | **9b** | | |
| **10** | **Section 501(c)(7) organizations.** Enter: | | | | | |
| **a** | Initiation fees and capital contributions included on Part VIII, line 12 | **10a** | | | | |
| **b** | Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities | **10b** | | | | |
| **11** | **Section 501(c)(12) organizations.** Enter: | | | | | |
| **a** | Gross income from members or shareholders | **11a** | | | | |
| **b** | Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) | **11b** | | | | |
| **12a** | **Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041? | | | **12a** | | |
| **b** | If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | **12b** | | | | |
| **13** | **Section 501(c)(29) qualified nonprofit health insurance issuers.** | | | | | |
| **a** | Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O. | | | **13a** | | |
| **b** | Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans | **13b** | | | | |
| **c** | Enter the amount of reserves on hand | **13c** | | | | |
| **14a** | Did the organization receive any payments for indoor tanning services during the tax year? | | | **14a** | | No |
| **b** | If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* | | | **14b** | | |

| | | | | |
|---|---|---|---|---|
| 15 | Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N. | 15 | | No |
| 16 | Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O. | 16 | | No |
| 17 | **Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069. | 17 | | |





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

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

## Section A. Governing Body and Management

| | | | Yes | No |
|---|---|---|---|---|
| 1a | Enter the number of voting members of the governing body at the end of the tax year — 1a: 14 | | | |
| | If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | | | |
| b | Enter the number of voting members included in line 1a, above, who are independent — 1b: 14 | | | |
| 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 | | No |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3 | | No |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | | No |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | | No |
| 6 | Did the organization have members or stockholders? | 6 | | No |
| 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 | | No |
| 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 | | No |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: | | | |
| a | The governing body? | 8a | Yes | |
| b | Each committee with authority to act on behalf of the governing body? | 8b | Yes | |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O* | 9 | | No |

## 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 | | No |
| 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 | Yes | |
| 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 | Yes | |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | Yes | |
| 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 | Yes | |
| 13 | Did the organization have a written whistleblower policy? | 13 | Yes | |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Yes | |
| 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 | Yes | |
| b | Other officers or key employees of the organization | 15b | | No |
| | If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions. | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | | No |
| 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 Form 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 in Schedule O)

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

**20** State the name, address, and telephone number of the person who possesses the organization's books and records:
CORRISA VILLENEUVE 1602 STOUT RD MENOMONIE, WI 54751 (715) 235-2920





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, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

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

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

| **(A)** Name and title | **(B)** Average hours per week (list any hours for related organizations below dotted line) | **(C)** Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | **(D)** Reportable compensation from the organization (W-2/1099-MISC/1099-NEC) | **(E)** Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC) | **(F)** Estimated amount of other compensation from the organization and related organizations |
|---|---|---|---|---|---|---|---|---|---|---|
| (1) PADRAIG GALLAGHER<br>EXECUTIVE DIRECTOR | 40.00 | | | X | | | | 87,054 | 0 | 2,089 |
| (2) BARBARA FAGAN<br>PRESIDENT | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (3) JERRY PORTER<br>VICE PRESIDENT | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (4) GEORGE BREWE<br>TREASURER | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (5) NICHOLE MANSON<br>SECRETARY | 1.00 | X | | X | | | | 0 | 0 | 0 |
| (6) BEV DEYO-SVENDSEN<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (7) KATE KRAMSCHUSTER<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (8) MAGGIE FISCHER<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (9) STACY NELSON | 1.00 | | | | | | | | | |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| (9) STACY NELSON<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (10) MATT SWENSON<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (11) NINA KOCH<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (12) PAUL SCHWARTZ<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (13) ROD SMELTZER<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (14) RACHAEL TAYLOR<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| (15) WENDY SLABACK<br>DIRECTOR | 1.00 | X | | | | | | 0 | 0 | 0 |
| | | | | | | | | | | |
| | | | | | | | | | | |





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

| **(A)** Name and title | **(B)** Average hours per week (list any hours for related organizations below dotted line) | **(C)** Position (do not check more than one box, unless person is both an officer and a director/trustee): 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | |
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| | (D) | (E) | (F) |
|---|---|---|---|
| **1b Sub-Total** | | | |
| **c Total from continuation sheets to Part VII, Section A** | | | |
| **d Total (add lines 1b and 1c)** | 87,054 | 0 | 2,089 |

**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 of reportable compensation from the organization 0

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

**Section B. Independent Contractors**

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

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

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

Form **990** (2024)

Page 9



Part VIII **Statement of Revenue**

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

Contributions, Gifts, Grants, and OtherAmt Similar Amounts

| | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512 - 514 |
|---|---|---|---|---|---|
| 1a Federated campaigns | 1a | | | | |
| b Membership dues | 1b | | | | |
| c Fundraising events | 1c 69,413 | | | | |
| d Related organizations | 1d | | | | |
| e Government grants (contributions) | 1e 231,854 | | | | |
| f All other contributions, gifts, grants, and similar amounts not included above | 1f 2,517,320 | | | | |
| g Noncash contributions included in lines 1a - 1f:$ | 1g 1,671,392 | | | | |
| h **Total.** Add lines 1a-1f | | 2,818,587 | | | |

Program Service Revenue

| | Business Code | | | | |
|---|---|---|---|---|---|
| 2a | | | | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | | | | | |
| f All other program service revenue. | | | | | |

**Other Revenue**

| | | | | | | |
|---|---|---|---|---|---|---|
| g **Total.** Add lines 2a–2f. . . . . | | | | | | |
| 3 Investment income (including dividends, interest, and other similar amounts) . . . . . . | | | 28,651 | | | 28,651 |
| 4 Income from investment of tax-exempt bond proceeds | | | | | | |
| 5 Royalties . . . . . . . . . . . . | | | | | | |
| | (i) Real | (ii) Personal | | | | |
| 6a Gross rents — 6a | | | | | | |
| b Less: rental expenses — 6b | | | | | | |
| c Rental income or (loss) — 6c | | | | | | |
| d Net rental income or (loss) . . . . . . . . | | | | | | |
| | (i) Securities | (ii) Other | | | | |
| 7a Gross amount from sales of assets other than inventory — 7a | 512,681 | | | | | |
| b Less: cost or other basis and sales expenses — 7b | 517,980 | | | | | |
| c Gain or (loss) — 7c | -5,299 | | | | | |
| d Net gain or (loss) . . . . . . . . . . | | | -5,299 | | | -5,299 |
| 8a Gross income from fundraising events (not including $ 69,413 of contributions reported on line 1c). See Part IV, line 18 . . . . . — 8a | | 3,291 | | | | |
| b Less: direct expenses . . . . — 8b | | 19,443 | | | | |
| c Net income or (loss) from fundraising events . . | | | -16,152 | | | -16,152 |
| 9a Gross income from gaming activities. See Part IV, line 19 . . . . — 9a | | 6,055 | | | | |
| b Less: direct expenses . . . . — 9b | | 25,715 | | | | |
| c Net income or (loss) from gaming activities . . | | | -19,660 | | | -19,660 |
| 10a Gross sales of inventory, less returns and allowances . . — 10a | | | | | | |
| b Less: cost of goods sold . . — 10b | | | | | | |
| c Net income or (loss) from sales of inventory . . | | | | | | |
| | | Business Code | | | | |
| 11a | | | | | | |
| b | | | | | | |
| c OtherRevenueMiscAmt | | | | | | |
| d All other revenue . . . . . | | | | | | |
| e **Total.** Add lines 11a–11d . . . . . . . | | | | | | |
| 12 **Total revenue.** See instructions . . . . . . | | | 2,806,127 | 0 | 0 | -12,460 |







**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 | 1,678,574 | 1,678,574 | | |

| | (A) | (B) | (C) | (D) |
|---|---|---|---|---|
| **2** Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . . . . . . . . . | 1,678,574 | 1,678,574 | | |
| **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 . . . . . . . . . . . . | 89,144 | 35,658 | 44,572 | 8,914 |
| **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 . . . . . . . . . . | 683,922 | 591,887 | 49,998 | 42,037 |
| **8** Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) . . . . | | | | |
| **9** Other employee benefits . . . . . . . . | 11,523 | 10,230 | 606 | 687 |
| **10** Payroll taxes . . . . . . . . . . . . | 58,361 | 44,625 | 8,905 | 4,831 |
| **11** Fees for services (non-employees): | | | | |
| **a** Management . . . . . . . | | | | |
| **b** Legal . . . . . . . . . . | | | | |
| **c** Accounting . . . . . . . . . . . . . | 22,312 | | 22,312 | |
| **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) | 8,791 | 8,791 | | |
| **12** Advertising and promotion . . . . . | 18,147 | 18,147 | | |
| **13** Office expenses . . . . . . . . | 19,599 | 19,599 | | |
| **14** Information technology . . . . . . . | | | | |
| **15** Royalties . . . | | | | |
| **16** Occupancy . . . . . . . . . . . . . | 41,804 | 41,804 | | |
| **17** Travel . . . . . . . . . . . . . . | | | | |
| **18** Payments of travel or entertainment expenses for any federal, state, or local public officials . | | | | |
| **19** Conferences, conventions, and meetings . . . . | 7,630 | 7,630 | | |
| **20** Interest . . . . . . . . . . . . . | | | | |
| **21** Payments to affiliates . . . . . . . . | | | | |
| **22** Depreciation, depletion, and amortization . . | 83,112 | 83,112 | | |
| **23** Insurance . . . | 33,915 | 33,915 | | |
| **24** Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.) | | | | |
| **a** FOOD COSTS | 114,032 | 114,032 | | |
| **b** REPAIRS AND MAINTENANCE | 46,618 | 46,618 | | |
| **c** HOUSEHOLD SUPPLIES | 22,649 | 22,649 | | |
| **d** | | | | |
| **e** All other expenses | 17,409 | 17,409 | | |
| **25** **Total functional expenses.** Add lines 1 through 24e | 2,957,542 | 2,774,680 | 126,393 | 56,469 |
| **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 IX . . . . . . . . . . . . . . . . . . . ☐

| | | (A) Beginning of year | | (B) End of year |
|---|---|---|---|---|
| **1** | Cash–non-interest-bearing . . . . . . . . . . | 125,813 | **1** | 155,800 |
| **2** | Savings and temporary cash investments | 268,310 | **2** | 48,252 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 2 | Savings and temporary cash investments | | | 268,310 | 2 | 48,252 |
| 3 | Pledges and grants receivable, net | | | | 3 | 89,790 |
| 4 | Accounts receivable, net | | | 82,079 | 4 | |
| 5 | Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | | 5 | |
| 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) | | | | 6 | |
| 7 | Notes and loans receivable, net | | | | 7 | |
| 8 | Inventories for sale or use | | | 21,901 | 8 | 59,800 |
| 9 | Prepaid expenses and deferred charges | | | 8,442 | 9 | 9,880 |
| 10a | Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D | 10a | 3,190,611 | | | |
| b | Less: accumulated depreciation | 10b | 530,115 | 2,712,234 | 10c | 2,660,496 |
| 11 | Investments—publicly traded securities | | | 463,088 | 11 | 298,549 |
| 12 | Investments—other securities. See Part IV, line 11 | | | 58,534 | 12 | 66,400 |
| 13 | Investments—program-related. See Part IV, line 11 | | | | 13 | |
| 14 | Intangible assets | | | | 14 | |
| 15 | Other assets. See Part IV, line 11 | | | 0 | 15 | 5,000 |
| 16 | **Total assets.** Add lines 1 through 15 (must equal line 33) | | | 3,740,401 | 16 | 3,393,967 |
| 17 | Accounts payable and accrued expenses | | | 279,493 | 17 | 73,705 |
| 18 | Grants payable | | | | 18 | |
| 19 | Deferred revenue | | | | 19 | |
| 20 | Tax-exempt bond liabilities | | | | 20 | |
| 21 | Escrow or custodial account liability. Complete Part IV of Schedule D | | | | 21 | |
| 22 | Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons | | | | 22 | |
| 23 | Secured mortgages and notes payable to unrelated third parties | | | | 23 | |
| 24 | Unsecured notes and loans payable to unrelated third parties | | | | 24 | |
| 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D | | | 0 | 25 | 5,000 |
| 26 | **Total liabilities.** Add lines 17 through 25 | | | 279,493 | 26 | 78,705 |
| | **Organizations that follow FASB ASC 958, check here** ☑ **and complete lines 27, 28, 32, and 33.** | | | | | |
| 27 | Net assets without donor restrictions | | | 3,103,701 | 27 | 3,265,580 |
| 28 | Net assets with donor restrictions | | | 357,207 | 28 | 49,682 |
| | **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 | | | 3,460,908 | 32 | 3,315,262 |
| 33 | Total liabilities and net assets/fund balances | | | 3,740,401 | 33 | 3,393,967 |

Assets (lines 1–16); Liabilities (lines 17–26); Net Assets or Fund Balances (lines 27–33)





## Part XI Reconcilliation 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 | 2,806,127 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 2,957,542 |
| 3 | Revenue less expenses. Subtract line 2 from line 1 | 3 | -151,415 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A)) | 4 | 3,460,908 |
| 5 | Net unrealized gains (losses) on investments | 5 | 5,769 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |

| | | | |
|---|---|---|---|
| 8 | Prior period adjustments . . . . . . . . . . . . . . . . . . . . . . | 8 | |
| 9 | Other changes in net assets or fund balances (explain in 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 | 3,315,262 |

**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 ____________<br>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 | | No |
| | 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:<br>☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis | | | |
| b | Were the organization's financial statements audited by an independent accountant? | 2b | Yes | |
| | 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:<br>☑ 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 | Yes | |
| | If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O. | | | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? | 3a | | No |
| b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits. | 3b | | |





## Additional Data

Return to Form

**Software ID:**

**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**
STEPPING STONES OF DUNN COUNTY INC

**Employer identification number**
39-1608607

**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 **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:

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

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

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

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

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

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

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

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

f Enter the number of supported organizations . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . .

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

| **(i)** Name of supported organization | **(ii)** EIN | **(iii)** Type of organization (described on lines 1- 10 above (see instructions)) | **(iv)** Is the organization listed in your governing document? | | **(v)** Amount of monetary support (see instructions) | **(vi)** Amount of other support (see instructions) |
|---|---|---|---|---|---|---|
| | | | **Yes** | **No** | | |
| | | | | | | |
| | | | | | | |
| **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 failed to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year

| 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 grant.") . . | 2,346,211 | 1,987,419 | 2,453,735 | 4,149,929 | 2,818,587 | 13,755,881 |
| 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 | 2,346,211 | 1,987,419 | 2,453,735 | 4,149,929 | 2,818,587 | 13,755,881 |
| 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) . . | | | | | | 359,670 |
| 6 **Public support.** Subtract line 5 from line 4. | | | | | | 13,396,211 |

**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. . | 2,346,211 | 1,987,419 | 2,453,735 | 4,149,929 | 2,818,587 | 13,755,881 |
| 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . | 9,281 | 12,033 | 6,841 | 27,662 | 28,651 | 84,468 |
| 9 Net income from unrelated business activities, whether or not the business is regularly carried on. . | 10,873 | 9,871 | 10,108 | | | 30,852 |
| 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . | | | 3,000 | | | 3,000 |
| 11 **Total support.** Add lines 7 through 10 | | | | | | 13,874,201 |

12 Gross receipts from related activities, etc. (see instructions) . . . . . . . . . . . . . . . . . . . . **12** 10,855

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** 96.550 %

15 Public support percentage for 2023 Schedule A, Part II, line 14 . . . . . . . . . . . . . . . . . **15** 98.830 %

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

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

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







**Part IV** **Supporting Organizations**

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



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**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 11a above? | **11b** | | |
| **c** A 35% controlled entity of a person described on line 11a or 11b above? *If "Yes" to 11a, 11b, or 11c, provide detail in **Part VI**.* | **11c** | | |

**Section B. Type I Supporting Organizations**

| | | Yes | No |
|---|---|---|---|
| **1** Did the officers, directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's 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 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 in 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 government entity (see instructions)

**2** Activities Test. **Answer lines 2a and 2b below.**

| | | Yes | No |
|---|---|---|---|
| **a** Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in **Part VI identify those supported organizations and explain** how these activities directly furthered their exempt purposes, how the organization was responsive to 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** | | |



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**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): | **1** | | |
| **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 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 e | | | |
| 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. If the amount is greater than zero, *explain in **Part VI***. See instructions. | | | |
| **6** Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. If the amount is 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. . . . . | | | |



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**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).

| Facts And Circumstances Test |
|---|
| |

| Return Reference | Explanation |
|---|---|
| SCHEDULE A, PART II, LINE 10, EXPLANATION OF OTHER INCOME: | CC CASH REWARDS - 2022 AMOUNT: $ 3,000. |



## Additional Data

Return to Form

**Software ID:**
**Software Version:**

**Schedule B**
**(Form 990)**
**(Rev. January 2025)**
Department of the Treasury
Internal Revenue Service

# Schedule of Contributors

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

OMB No. 1545-0047

| Name of the organization | Employer identification number |
|---|---|
| STEPPING STONES OF DUNN COUNTY INC | 39-1608607 |

**Organization type** (check one):

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

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

**General Rule**

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

**Special Rules**

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

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

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

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





| Name of organization | Employer identification number |
|---|---|
| STEPPING STONES OF DUNN COUNTY INC | 39-1608607 |

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

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| RESTRICTED | | | ☐ Person |

| | | | |
|---|---|---|---|
| | ,| $ RESTRICTED | ☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Total contributions | (d) Type of contribution |
|---|---|---|---|
| - | | $ | ☐ Person<br>☐ Payroll<br>☐ Noncash<br>(Complete Part II for noncash contributions.) |





| Name of organization | **Employer identification number** |
|---|---|
| STEPPING STONES OF DUNN COUNTY INC | 39-1608607 |

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

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

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

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

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

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

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

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







Name of organization
STEPPING STONES OF DUNN COUNTY INC

**Employer identification number**
39-1608607

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

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| - | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP 4 | | Relationship of transferor to transferee |
| | | | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| - | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP 4 | | Relationship of transferor to transferee |
| | | | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| - | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP 4 | | Relationship of transferor to transferee |
| | | | |

| (a) No. from Part I | (b) Purpose of gift | (c) Use of gift | (d) Description of how gift is held |
|---|---|---|---|
| - | | | |
| | (e) Transfer of gift | | |
| | Transferee's name, address, and ZIP 4 | | Relationship of transferor to transferee |
| | | | |

## Additional Data

Return to Form

Software ID:
Software Version:

**SCHEDULE D** (Form 990)

Department of the Treasury
Internal Revenue Service

# Supplemental Financial Statements

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

OMB No. 1545-0047

Open to Public Inspection

**Name of the organization**
STEPPING STONES OF DUNN COUNTY INC

**Employer identification number**
39-1608607

## 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 (e.g., recreation or education)
☐ Preservation of an historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

| | | | Held at the End of the Year |
|---|---|---|---|
| a | Total number of conservation easements | 2a | |
| b | Total acreage restricted by conservation easements | 2b | |
| c | Number of conservation easements on a certified historic structure included in (a) | 2c | |
| d | Number of conservation easements included in (c) acquired after 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 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ $

(ii) Assets included in Form 990, Part X ▶ $

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

a Revenue included on Form 990, Part VIII, line 1 ▶ $

b Assets included in Form 990, Part X ▶ $

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment ▶ ..........

b Permanent endowment ▶ ..........

c Term endowment ▶ ..........

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

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

| | | Yes | No |
|---|---|---|---|
| **(i)** Unrelated organizations | 3a(i) | | |
| **(ii)** Related organizations | 3a(ii) | | |
| b If "Yes" on 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 | | 162,356 | | 162,356 |
| **b** Buildings | | 2,762,120 | 353,971 | 2,408,149 |
| **c** Leasehold improvements | | 77,833 | 38,594 | 39,239 |
| **d** Equipment | | 104,292 | 79,348 | 24,944 |
| **e** Other | | 84,010 | 58,202 | 25,808 |
| **Total.** Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶ | | | | 2,660,496 |

## 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, col. (B) line 12.)* ▶ | | |

## Part VIII Investments - Program Related.

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

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

## Part IX Other Assets.

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

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

## Part X Other Liabilities.

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

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

(1) Federal income taxes

| | |
|---|---|
| LEASE LIABILITY | 5,000 |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| **Total.** *(Column (b) must equal Form 990, Part X, col.(B) line 25.)* ▶ | 5,000 |

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





**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** | 2,831,339 |
| **2** | Amounts included on line 1 but not on Form 990, Part VIII, line 12: | | | | |
| **a** | Net unrealized gains (losses) on investments | **2a** | 5,769 | | |
| **b** | Donated services and use of facilities | **2b** | | | |
| **c** | Recoveries of prior year grants | **2c** | | | |
| **d** | Other (Describe in Part XIII.) | **2d** | 19,443 | | |
| **e** | Add lines **2a** through **2d** | | | **2e** | 25,212 |
| **3** | Subtract line **2e** from line **1** | | | **3** | 2,806,127 |
| **4** | Amounts included on Form 990, Part VIII, line 12, but not on line **1**: | | | | |
| **a** | Investment expenses not included on Form 990, Part VIII, line 7b | **4a** | | | |
| **b** | Other (Describe in Part XIII.) | **4b** | | | |
| **c** | Add lines **4a** and **4b** | | | **4c** | 0 |
| **5** | Total revenue. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12.) | | | **5** | 2,806,127 |

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

| | | | | | |
|---|---|---|---|---|---|
| **1** | Total expenses and losses per audited financial statements | | | **1** | 2,976,985 |
| **2** | Amounts included on line 1 but not on Form 990, Part IX, line 25: | | | | |
| **a** | Donated services and use of facilities | **2a** | | | |
| **b** | Prior year adjustments | **2b** | | | |
| **c** | Other losses | **2c** | | | |
| **d** | Other (Describe in Part XIII.) | **2d** | 19,443 | | |
| **e** | Add lines **2a** through **2d** | | | **2e** | 19,443 |
| **3** | Subtract line **2e** from line **1** | | | **3** | 2,957,542 |
| **4** | Amounts included on Form 990, Part IX, line 25, but not on line **1:** | | | | |
| **a** | Investment expenses not included on Form 990, Part VIII, line 7b | **4a** | | | |
| **b** | Other (Describe in Part XIII.) | **4b** | | | |
| **c** | Add lines **4a** and **4b** | | | **4c** | 0 |
| **5** | Total expenses. Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18.) | | | **5** | 2,957,542 |

**Part XIII Supplemental Information**

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

| Return Reference | Explanation |
|---|---|
| PART X, LINE 2: | AS A PUBLIC CHARITY, THE STEPPING STONES OF DUNN COUNTY, INC. IS EXEMPT FROM PAYING CORPORATE FEDERAL INCOME TAX UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. STEPPING STONES OF DUNN COUNTY, INC. IS ALSO EXEMPT FROM WISCONSIN FRANCHISE OR INCOME TAXES. STEPPING STONES OF DUNN COUNTY, INC. HAS EVALUATED ITS TAX POSITIONS AND DETERMINED IT HAS NO UNCERTAIN TAX POSITIONS AS OF DECEMBER 31, 2024. |
| PART XI, LINE 2D - OTHER ADJUSTMENTS: | FUNDRAISING EXPENSES NETTED WITH REVENUE ON 990 19,443. |
| PART XII, LINE 2D - OTHER ADJUSTMENTS: | FUNDRAISING EXPENSES NETTED WITH REVENUE ON 990 19,443. |

## Additional Data

Return to Form

**Software ID:**
**Software Version:**

**SCHEDULE G**
**(Form 990)**
(Rev. January 2025)

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, lines 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
STEPPING STONES OF DUNN COUNTY INC

**Employer identification number**
39-1608607

**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 non-government 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? Yes | No | **(iv)** Gross receipts from activity | **(v)** Amount paid to (or retained by) fundraiser listed in col. **(i)** | **(vi)** Amount paid to (or retained by) organization |
|---|---|---|---|---|---|---|
| | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| **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 EMPTY BOWLS (event type) | (b) Event #2 GIVE ME SHELTER (event type) | (c) Other events 2 (total number) | (d) Total events (add col. (a) through col. (c)) |
|---|---|---|---|---|---|
| Revenue | 1 Gross receipts | 23,100 | 29,799 | 19,804 | 72,703 |
| | 2 Less: Contributions | 22,720 | 26,888 | 19,804 | 69,412 |
| | 3 Gross income (line 1 minus line 2) | 380 | 2,911 | | 3,291 |
| Direct Expenses | 4 Cash prizes | | | | |
| | 5 Noncash prizes | | | | |
| | 6 Rent/facility costs | 280 | 627 | | 907 |
| | 7 Food and beverages | 380 | 450 | 507 | 1,337 |
| | 8 Entertainment | | | 2,000 | 2,000 |
| | 9 Other direct expenses | 233 | 1,145 | 13,622 | 15,000 |
| | 10 Direct expense summary. Add lines 4 through 9 in column (d) ▶ | | | | 19,244 |
| | 11 Net income summary. Subtract line 10 from line 3, column (d) ▶ | | | | -15,953 |

**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 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 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.

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



## Additional Data

Return to Form

**Software ID:**

**Software Version:**

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

**Schedule I (Form 990)**

(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
STEPPING STONES OF DUNN COUNTY INC

**Employer identification number**
39-1608607

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

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

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

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

| (a) Name and address of organization or government | (b) EIN | (c) IRC section (if applicable) | (d) Amount of cash grant | (e) Amount of non-cash assistance | (f) Method of valuation (book, FMV, appraisal, other) | (g) Description of noncash assistance | (h) Purpose of grant or assistance |
|---|---|---|---|---|---|---|---|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |

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

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





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

| (a) Type of grant or assistance | (b) Number of recipients | (c) Amount of cash grant | (d) Amount of noncash assistance | (e) Method of valuation (book, FMV, appraisal, other) | (f) Description of noncash assistance |
|---|---|---|---|---|---|
| (1) DONATED FOOD AND HOUSEHOLD ITEMS | 5194 | | 1,607,778 | FAIR MARKET VALUE | DONATED FOOD AND HOUSEHOLD ITEMS |
| (2) EMERGENCY ASSISTANCE | 280 | 70,796 | 0 | | |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| (6) | | | | | |
| (7) | | | | | |

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

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



## Additional Data

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**Software ID:**
**Software Version:**

**SCHEDULE M (Form 990)**

Department of the Treasury
Internal Revenue Service

# Noncash Contributions

▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶ Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

**2024**

**Open to Public Inspection**

Name of the organization
STEPPING STONES OF DUNN COUNTY INC

**Employer identification number**
39-1608607

**Part I Types of Property**

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|---|---|---|---|---|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | | | | |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | | | | |
| 16 Real estate—Commercial | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | X | 816,131 | 1,645,677 | FMV |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ ( VACATION ) | X | 7 | 21,700 | FMV |
| 26 Other ▶ ( AUCTION ITEMS ) | X | 58 | 4,015 | FMV |
| 27 Other ▶ ( ) | | | | |
| 28 Other ▶ ( ) | | | | |

| | | | |
|---|---|---|---|
| 29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement | 29 | 0 | |

| | | Yes | No |
|---|---|---|---|
| 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period? | 30a | | No |
| b If "Yes," describe the arrangement in Part II. | | | |
| 31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions? | 31 | | No |
| 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions? | 32a | | No |
| b If "Yes," describe in Part II. | | | |
| 33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II. | | | |

**Part II** **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

| Return Reference | Explanation |
|---|---|
| PART I, COLUMN (B): | COLUMN (B) REPORTS THE NUMBER OF ITEMS CONTRIBUTED. |



## Additional Data

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**Software ID:**
**Software Version:**



**SCHEDULE O**
**(Form 990)**
(Rev. January 2025)
Department of the Treasury
Internal Revenue Service

# Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
STEPPING STONES OF DUNN COUNTY INC

**Employer identification number**
39-1608607

| Return Reference | Explanation |
|---|---|
| FORM 990, PART VI, SECTION A, LINE 1A | THE ORGANIZATION HAS COMMITTEES WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY, INCLUDING AN EXECUTIVE COMMITTEE THAT OVERSEES COMPENSATION AND BENEFITS, A DEVELOPMENT COMMITTEE THAT SETS FUNDRAISING GOALS AND PLANS, AN EDUCATION AND ADVOCACY COMMITTEE THAT ENGAGES THE COMMUNITY, A NOMINATING COMMITTEE THAT OVERSEES PERSONNEL ISSUES OF THE ORGANIZATION, A PROGRAM ADVISORY COMMITTEE THAT ADVISES ON PROGRAM SERVICES, AND ANY OTHER SPECIAL COMMITTEES APPOINTED BY THE PRESIDENT FROM TIME TO TIME FOR SPECIAL NEEDS OF THE ORGANIZATION. THE EXECUTIVE COMMITTEE SHALL GOVERN BETWEEN MEETINGS OF THE BOARD OF DIRECTORS. |
| FORM 990, PART VI, SECTION B, LINE 11B | THE BOARD OF DIRECTORS REVIEWS AND APPROVES THE FORM 990 BEFORE THE ORGANIZATION FILES THE RETURN. |
| FORM 990, PART VI, SECTION B, LINE 12C | CONFLICTS OF INTEREST ARE DISCLOSED ANNUALLY AND MONITORED AND ENFORCED BY THE BOARD OF DIRECTORS. BOARD MEMBERS, COMMITTEE MEMBERS, AND EMPLOYEES ARE COVERED BY THE POLICY. CONFLICTS ARE REVIEWED AND DETERMINED TO EXIST AT THE BOARD OR COMMITTEE LEVEL. INDIVIDUALS WITH A CONFLICT MAY BE ASKED TO LEAVE THE ROOM FOR DISCUSSSION AND WON'T BE PERMITTED TO VOTE ON ANY MATTER PERTAINING TO THE CONFLICT. THE CONFLICTS ARE DOCUMENTED IN THE MINUTES. |
| FORM 990, PART VI, SECTION B, LINE 15A | THE BOARD OF DIRECTORS PERFORMS AN ANNUAL REVIEW OF THE EXECUTIVE DIRECTOR AND APPROVES SALARY. THE BOARD REVIEWS COMPARABILITY DATA AND JOB RESPONSIBILITIES TO ENSURE COMPENSATION IS REASONABLE. ANNUAL REVIEWS AND COMPENSATION DETERMINATIONS ARE DONE FOR OTHER EMPLOYEES IN A SIMILAR MANNER BY THE EXECUTIVE DIRECTOR. |
| FORM 990, PART VI, SECTION C, LINE 19 | THE ORGANIZATION WILL PROVIDE COPIES OF THIS INFORMATION UPON REQUEST. |



## Additional Data

Return to Form

**Software ID:**
**Software Version:**