Furn 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.

OMB No. 1545-0047 **2023** Open to Rublic

Go to www.irs.gov/Form990 for Instructions and the latest information. For the 2023 calendar year, or tax year beginning , and ending C Name of organization D Employer identification number Check if applicable: HISTORIC VALLEY JUNCTION FOUNDATION Address change Doing business as 42-1338090 Name change Number and street (or P.O. box if mail is not delivered to street address) Room/sulte 515-222-3642 137 5TH STREET Initial return Final return/ terminated City or town, state or province, country, and ZiP or foreign postal code WEST DES MOINES IA 50265 502,155 G Gross receipts\$ Amended return Name and address of principal officer: H(a) is this a group return for subordinates? Application pending STEPH TRANNEL 137 5TH ST H(b) Are all subordinates included? WEST DES MOINES IA 50265 If "No," attach a list. See instructions X 501(c)(3) 501(c) (Tax-exempt status;) (insert no.) WWW.VALLEYJUNCTION.COM H(c) Group exemption number Form of organization: X Corporation Trust Association Year of formation: 1987 M State of legal domicile: Parti Summary 1 Briefly describe the organization's mission or most significant activities: TO INSPIRE AND ENHANCE THE EVOLUTION OF THE ORIGINAL HISTORIC VALLEY Activities & Governance JUNCTION DISTRICT BY PRESERVING AND SHARING THE HISTORY, ATTRACTING AND SUPPORTING SMALL BUSINESSES, AND ENGAGING AND CONNECTING THE COMMUNITY. 2 Check this box | If the organization discontinued its operations or disposed of more than 25% of its net assets. 3 Number of voting members of the governing body (Part VI, line 1a) 4 Number of independent voting members of the governing body (Part VI, line 1b) 13 5 Total number of Individuals employed in calendar year 2023 (Part V, line 2a) 4 5 6 Total number of volunteers (estimate if necessary) ₂190 7a Total unrelated business revenue from Part VIII, column (C) line 12 b Net unrelated business taxable income from Form 990 T, Part I, line 11 Prior Year Current Year 8 Contributions and grants (Part VIII, line 1h) 185,424 174,603 Revenue 9 Program service revenue (Part VIII, line 2g) 327,330 280.521 10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 271 11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 466,216 12 Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12) 502,155 13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 14 Benefits paid to or for members (Part IX, column (A), line 4) 15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 150,955 168,265 16a Professional fundralsing fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) 17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 390,114 297,816 448,771 18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 558,379 19 Revenue less expenses, Subtract line 18 from line 12 -56,224 17,445 Beginning of Current Year End of Year 398,381 344,064 20 Total assets (Part X, line 16) 21 Total liabilities (Part X, line 26) 15,460 17,367 22 Net assets or fund balances. Subtract line 21 from line 20 382,921 326,697 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. Sian Signature of officer JASON KEIGLEY Here TREASURER Type or print name and title Print/Type preparer's name Preparer's signature Chéck PTIN Paid ANNE T. ELLIOTT, CPA ANNE T. ELLIOTT, CPA 02/28/24 self-employed P00160840 Preparer THORNTREE CPA SERVICES LLC Firm's name Firm's EIN 87-2222846 **Use Only** 5623 NW 86TH ST STE 400 JOHNSTON, IA 50131-2956 515-727-6218 May the IRS discuss this return with the preparer shown above? See instructions X Yes No

Form 990 (2		EY JUNCTION FOUND Service Accomplishments		Page 2
E LEGISTUS				X
	describe the organization's missi	on:		
JUNC	TION DISTRICT BY	PRESERVING AND S	OF THE ORIGINAL H HARING THE HISTOR GING AND CONNECTI	Y, ATTRACTING AND
2 Did the	e organization undertake anv sign	ificant program services during the	e vear which were not listed on the	
prior F				Yes X No
	e organization cease conducting, es?	or make significant changes in hov	* , -	Yes X No
If "Yes	s," describe these changes on Sch	nedule O.		
expens	ses. Section 501(c)(3) and 501(c)		its three largest program services, sport the amount of grants and allow	
THE C REVIT SOME IN THE F THE F	ORGANIZATION HOST PALIZE THE HISTOR OF THESE EVENTS HE JUNCTION, JULY ART MARKET. MANY	CIC VALLEY JUNCTION INCLUDE MUSIC IN STREET PARTY OF THESE VENUES	THROUGHOUT THE Y ON AREA OF WEST D THE JUNCTION, FA Y, CINCO DE MAYO, PROVIDE FAMILY F) (Revenue \$ 327,330) EAR TO PROMOTE AND ES MOINES, IOWA. RMERS' MARKET, JINGLE ANTIQUE JAMBOREE AND RIENDLY ACTIVITIES TO RIC ARCHITECTURE OF

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4b (Code: N/A) (Expenses \$	including gran	nts of \$) (Revenue \$)
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			,	
4d Other p	rogram services (Describe on Sc			·
(Expens		including grants of \$ 479,941) (Revenue \$)

Checklist of Required Schedules Yes No Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," X complete Schedule A X Is the organization required to complete Schedule B, Schedule of Contributors? See instructions 2 2 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 X 3 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) X election In effect during the tax year? If "Yes," complete Schedule C, Part II Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, X assessments, or similar amounts as defined in Rev. Proc. 98-197 If "Yes," complete Schedule C, Part III 5 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 \mathbf{x} "Yes," complete Schedule D, Part I Did the organization receive or hold a conservation easement, including easements to preserve open space, X the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes, X complete Schedule D, Part III 8 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 X Did the organization, directly or through a related organization, hold assets in donor-restricted endowments X or in quasi-endowments? If "Yes," complete Schedule D, Part V 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," Х complete Schedule D, Part VI 11a b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more X of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 11b c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII X 11c d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX Х 11d e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 11e Dld 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 X 11f 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete X Schedule D, Parts XI and XII 12a b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional X 12b X Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E 13 14a Did the organization maintain an office, employees, or agents outside of the United States? 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 X 14b 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 Х 15 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 X 16 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 X 17 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on X Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 18 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? X 19 If "Yes," complete Schedule G, Part III 20a Dld the organization operate one or more hospital facilities? If "Yes," complete Schedule H b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? 20b Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or X domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II .

EP.	artive 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		Х
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the			
	organization's current and former officers, directors, trustees, key employees, and highest compensated			
	employees? If "Yes," complete Schedule J	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than	·		
	\$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b			
	through 24d and complete Schedule K. If "No," go to line 25a	24a		Х
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
Ç	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		х
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 "Ves " complete Schedule I Part I	25b		x
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current			
	or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35%			
	controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part II	26		х
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 "Vos." camplata Schadula I. Bart III	27		Х
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).			
а	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? If	mpstinth	<u> </u>	almHallin
_	"Yes," complete Schedule L, Part IV	28a		X
b	A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	28b		X
C	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? If	200		
-	"Vee " complete Schedule I. Port IV	28c		X
29	Did the organization receive more than \$25,000 in noncash contributions? If "Yes," complete Schedule M	29		x
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified	-20		
	conservation contributions? If "Yes," complete Schedule M	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		x
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes,"	0,		
-	complete Schedule N. Part II	32	[х
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations	J.		
••	204 7704 0 - 204 7704 0 - 20 004 7704 00 (50) - 10 - 20 1 (0 1 1 1 1 0 0 0 0 0 0 0 0 0 0 0 0	33		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III,	33		
- •	or D/ and Dart V Sing 4	34	Ì	Х
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a	33 <u>a</u>		
	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	330		
	related ergophystian 2 if "Vee " germlate Schodule D. Ded V. III. C.	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization	30		-21
,		97		X
38	and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	-	
90	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and	00	~ l	
	19? Note: All Form 990 filers are required to complete Schedule O. Statements Regarding Other IRS Filings and Tax Compliance	38	X	
#Fd				
	Check if Schedule O contains a response or note to any line in this Part V	<u>.</u>	 T	<u> </u>
4 -			Yes	No
	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable 1a 18			
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?	1 1c l	- 1	

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P	Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax				
	Statements, filed for the calendar year ending with or within the year covered by this return 2a 4				
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X		
За	Did.the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b			
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over,				
	a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X	
b	If "Yes," enter the name of the foreign country				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X	
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X	
C	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the				
	organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or				
	gifts were not tax deductible?	6b	agazanni agazanni		
7	Organizations that may receive deductible contributions under section 170(c).				
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods				
	and services provided to the payor?	. 7a		X	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b_			
C	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was				
	required to file Form 8282?	7c		X	
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d				
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		X	
h -	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		X	
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?				
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
0	Section 501(c)(7) organizations. Enter:				
a b	Initiation fees and capital contributions included on Part VIII, line 12 10a Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b				
ນ 1	Section 501(c)(12) organizations. Enter:				
-	Crass income from members or shoreholders				
a b	Gross income from other sources. (Do not net amounts due or paid to other sources				
D	and the form of the control of the c				
2a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	estalia (IIII)		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the year				
3	Section 501(c)(29) qualified nonprofit health insurance issuers.				
	Is the organization licensed to issue qualified health plans in more than one state?	13a	P-14332	<u> </u>	
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which				
	the organization is licensed to issue qualified health plans 13b				
C	Entry the appoint of recognics on hand				
	Did the organization receive any payments for indoor tanning services during the tax year?	14a	- automii	X	
5 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?				x	
	If "Yes," see instructions and file Form 4720, Schedule N.				
3	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?			X	
	If "Yes," complete Form 4720, Schedule O.	16			
7	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities				
	that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17			
	If "Yes," complete Form 6069.				

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

Sec	ction A. Governing Body and Management					
		1 . 1	4.0		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	13			
	If there are material differences in voting rights among members of the governing body, or					
	if the governing body delegated broad authority to an executive committee or similar					
	committee, explain on Schedule O.		4.5			
b	Enter the number of voting members included on line 1a, above, who are independent	1b	13			
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?			<u> 2</u>		X
3	Did the organization delegate control over management duties customarily performed by or under the direct					
	supervision of officers, directors, trustees, or key employees to a management company or other person?			3		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was file	1?		4		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?			5		X
6	Did the organization have members or stockholders?			6		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint	•				
	one or more members of the governing body?			7a	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members,					
	stockholders, or persons other than the governing body?			7b		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year	ear by th	e following			
а	The governing body?			8a	X	
b	Each committee with authority to act on behalf of the governing body?			8b	X	├
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at					
	the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9		X
Sec	tion B. Policies (This Section B requests information about policies not required by the Inte	rnal R	<u>evenue (</u>	Code.)	1	
					Yes	
10a	Did the organization have local chapters, branches, or affiliates?			10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters,					
	affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?			10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing	g the fo	rm?	11a	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.					
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13			12a	X	<u> </u>
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise	se to co	nflicts?	12b	X	<u> </u>
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	<u> </u>	
13	Did the organization have a written whistleblower policy?			13	X	<u> </u>
14	Did the organization have a written document retention and destruction policy?			14	X	1-1-011-111
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?					
а	The organization's CEO, Executive Director, or top management official			15a		X
b	Other officers or key employees of the organization		,	15b	X	e Private
	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	ijenijen iz	X
b	If "Yes," dld 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					
· <u>·</u>	organization's exempt status with respect to such arrangements?			16b		
Sec	tion C. Disclosure					
17	List the states with which a copy of this Form 990 is required to be filed NONE					
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (s	ection 5	01(c)			
	(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.					
	Own website Another's website Upon request Other (explain on Schedule O)					
19	Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of inte	rest pol	icy,			
	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 reco	rds.				
HJ	STORIC VALLEY JUNCTION FOUNDATION 137 5TH STREET					
WE	ST DES MOINES IA 502	65	51	5-22	2-3	642