Purchase of a Mobile Arm Support (MAS) Antigravity device

August 2026 Community Impact Grant Cycle

The Neighbors of Dunn County

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Application Form

Instructions

INSTRUCTIONS

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

The system also allows you to Save an application and come back to it before submitting. There is also a Collaborator feature that allows applicants to work together on a single request. https://docs.google.com/document/d/15NsdFgi3lBmBu0_pp1zj2HZ51I4mx8Wryjrx4FYOmdg/edit?usp=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.

Purchase of a Mobile Arm Support (MAS) Antigravity device

Amount Requested*

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

$6,969.20

Program Area*

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

Disability Services

Geographic Area Served*

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

Dunn County wide

Does your organization function within Dunn County?*

Yes

Population Served*

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

People with disabilities

Age Group Served*

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

All ages

Income Level Served*

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

All income levels

Non Discrimination Policy*

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

Yes

About Your Organization

1. Organization Overview*

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

The Neighbors of Dunn County has served this community in healthcare since 1892. The facility started as an asylum and operated that way for 80 years. It transitioned from serving mental/behavioral health to also serving older adults as the Dunn County Health Care Center. The new model operated as the county's long-term care facility for the next 40 years before becoming The Neighbors of Dunn County in 2013. This complex making up The Neighbors includes three buildings, each with three households inside which allows for increased peer engagement and more individualized care and attention from staff. This complex was built on the same grounds and features long-term care, memory care, and short-term rehabilitation services that include physical therapy, occupational therapy, and speech therapy available to all residents as well as to the community through outpatient and in-home therapy. Therapy services are provided through Powerback

Rehabilitation. The Neighbors therapy team combined has over 70 years experience at this facility. Today, the mission at The Neighbors is that "our kind and caring staff promise to provide this community with efficient, quality nursing and rehab services within a safe and comfortable environment. Whether returning home or making this facility your home, we encourage family involvement and community activities. Recognizing that each resident is unique, we dedicate ourselves to their highest level of comfort and well-being." State survey results demonstrate a 97% resident positive satisfaction score. This blends seamlessly with Powerback Rehab's mission to "Improve the lives we touch". Insurance changes and limitations in coverage especially for short term residents continue to provide challenges to maximizing quality care and maintaining a balanced budget. The Neighbors has managed to maintain a healthy balance and has a supportive team led by social services and the business office to assist both short and long term residents with managing insurance concerns and assisting with ensuring optimum assistance and coverage provided for each individuals' needs.

2. Current Initiatives*

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

The Neighbors adheres to the philosophy of person-centered care. The Life Enhancement Department provides programming based on residents' unique needs and interests and offers a variety of programming related to social, intellectual, physical, and spiritual well-being. To keep our residents physically active, seated exercise groups are offered with the Life Enhancement Department, and our restorative CNA staff follow therapy recommendations for walking, stretching, self care engagement, and seated and standing exercises to keep residents as mobile as possible while remaining safe. Nursing staff have frequent communication with and a collaborative relationship with the therapy department to alert therapy of changes noted in resident statuses. Therapy services are available to all residents of The Neighbors to maximize independence, safety, and comfort as well as assist with addressing pain. In 2025, therapy worked with over 200 clients in Dunn County, through inpatient, outpatient, and in-home services with clients ranging in ages from in their 40s to over 100 years old. Therapy assists with regaining function and independence and quality of life through many conditions, including but not limited to strokes, heart attacks, fractures, joint replacements, respiratory failure, chronic pain, and balance deficits. Therapy works with individuals on their goals, whether it is returning to the community independently or with community services, or remaining at the facility for long term placement. Throughout inpatient therapy services, nursing staff are included in and trained on therapy recommendations for programs, mobility, and set up to maximize residents safety, independence and quality of life. During and after therapy services, residents are set up with a Restorative Nursing Program to maintain their function. The community remains a significant support to The Neighbors, with frequent community engagement through therapy services and the Life Enhancement Department as well as providing a local, quality facility for both short and long term skilled nursing needs.

3. Organizational Structure*

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

The Neighbors of Dunn County is an entity of Dunn County. The Dunn County Board is our governing body that includes a committee dedicated to The Neighbors. The Neighbors is managed by a Community Mentor/Administrator, currently Carmen Meyer, who oversees our department heads. Our nursing department is overseen by our Clinical Mentor (Director of Nursing). Since we have three different Neighborhoods, we have three Assistant Clinical Mentors that work in each one. They oversee nursing staff, aid in getting residents outside care, and work closely with the doctors and other medical staff to treat residents. Our kitchen staff and the dietary department are overseen by our Culinary Mentor. They work with our dietitian to cater to the diverse diets, likes, and dislikes of our residents. Our life enhancements staff and our volunteers are overseen by our Life Enhancement Mentor. Our therapy department provides physical therapy, occupational therapy, and speech therapy and is overseen by a Director of Rehabilitation. Each morning there is a meeting with representatives from each department to ensure frequent and quality communication and collaboration.

About the Grant

What is the community need that this request addresses?*

We are requesting a Mobile Arm Support (MAS) antigravity arm to be used for improving residents arm function and decreasing resident pain. The requested device can be used on either arm, with less than a minute needed to transition from a right side impairment to left side and vice versa. Set up and clean up of the device takes 1-2 minutes and allows for increased carryover and use between clients. A MAS is a dynamic device that supports a client's entire arm while allowing full joint motion at the shoulder and elbow, with attachments included to facilitate forearm and wrist motion. The facilitator can adjust and document the amount of support required to obtain quality motion, adjusting between and throughout sessions to adjust to the users immediate needs. Antigravity arms have been demonstrated to have a positive impact on numerous target population groups including strokes, spinal cord injuries, traumatic brain injuries, orthopedic conditions, chronic shoulder pain, and neurologic conditions. Treatment of these conditions demonstrate improved outcomes with rapid progress early in the recovery stage. The MAS is adjustable, allowing quantitative and consistent support to be provided to 'unweight' the arm and allow for improved joint mobility with decreased strain, pain, and frustration. This adjustability and consistency allows the user to have more control and autonomy of movement compared to completing the same motions with a therapist supporting the limb when consistency is harder to maintain and impossible to quantify. In addition, the MAS enhances neuroplasticity by increasing repetitions possible with decreased fatigue and allows improved motor planning to occur much earlier in the recovery process. It is difficult to provide reliable estimates on the number of users who could benefit from the MAS, as statistics are difficult to combine between targeted population groups. Estimates show that 21-27% of the overall geriatric population experience shoulder pain or disorders with concerns noted for underreporting. With more than 200 clients served in 2025, this group would likely contain at least 50 clients each year who may benefit from the MAS, with higher proportions expected given the comorbidities common with individuals requiring a skilled nursing need or seeking outpatient services. Obtaining a MAS device is an effective strategy to provide effective treatment and assist with maximizing function and independence and minimizing pain as noted throughout the therapy team's two month trial of a MAS. Residents of The Neighbors will have access to improved effective care both through skilled rehabilitation as well as through Restorative Nursing Programs with nursing staff. Dunn County community residents will also have access to this intervention through outpatient therapy services and in home therapy services.

Project Goals and Activities*

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

Goal 1) Secure $6969.20 in funding and purchase a Mobile Arm Support (MAS) Antigravity device to be used both in rehabilitation to maximize function and decrease pain as well as with nursing staff incorporated into a Restorative Nursing Program to maintain the progress made and resident function and quality of life.
A 20% off discount is available and accounted for in the requested dollar amount having completed a trial of the desired device to ensure quality and ease of use of the device and effectiveness in this setting. Additional funding sources are being pursued through additional grant applications.
Goal 2) Create protocols and procedures for the use and care of the device to ensure maximum safety and consistency in use as well as training with the device regardless of staff using the device.
Trained registered therapists will collaborate with the Clinical Mentor in the creation of protocols and procedures for use of the MAS. The MAS company has resources and team members who are available for

additional trainings for device use and recommendations for maintenance and device care. Several of these resources have already been obtained for use during the trial of the MAS device in the therapy department.
Goal 3) Train therapy and nursing staff on device set up and use as well as restrictions of the device and general care and maintenance to maximize the life and function of the device.
Trained registered therapists and the Clinical Mentor will complete trainings for current staff regarding device use, with training materials created as well as hands on experience for using the device with volunteers without impairments prior to utilizing the device with residents to ensure safety. New staff will be able to utilize created training materials as well as through training with selected trainers.
Goal 4) Integrate the MAS device into therapy treatments and then phase the device use into Restorative Nursing Programs to better support the needs of the residents of The Neighbors as well as Dunn County community members through outpatient and in-home therapy.
During the trial period with the MAS device, several residents across the campus utilized the MAS device with positive results. Some residents experienced lasting decreased pain with functional use of their arms, and most experienced temporary to lasting improvements in joint mobility and range of motion without increased pain. With the purchase of the MAS device, more lasting impacts are expected as the interventions can continue as needed.

Project Outcomes*

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

The anticipated outcome of this grant would be the ability to purchase the MAS device. The availability of an antigravity arm has the potential to significantly improve the function and the lives of a large portion of the residents at The Neighbors as well as Dunn County residents. The MAS has been shown to assist with improved arm range of motion and arm function both while using the device as well as through lasting impacts after removal of the device. In addition, it has assisted with decreasing reported pain in shoulders during use and after using the device for several residents during the trial period. The community would be better served with the availability of this device to improve treatment and maintenance effectiveness while maximizing the quality of life and function of the users. The availability of the MAS device allows for the user to experience increased control of their arm motions, thus decreasing guarding and allowing for improved movement and motor coordination and control. These improvements allow for increased repetitions of quality movement, increased autonomy of movement, thus improving neuroplasticity and recovery. In addition, the MAS allows for users to experience errors in movement patterns, such as during stroke recovery, that is typically automatically corrected when therapists provide the unweighting of a limb and facilitate targeted reaching or targeted movement tasks. The availability of this device will allow for improved treatment quality for clients following numerous medical complications, at an inpatient level as well as for the community with outpatient services. Individuals following a stroke, for example, are often believed to experience the greatest recovery for six months post-stroke, and noted recovery for at least a year following the stroke. Individuals who are able to return to the community are typically unable to demonstrate quantifiable progress throughout that recovery period, thus do not receive therapy throughout. The MAS can assist with quantifiable progression of arm recovery both in the amount of support needed to unweight the arm as well as in the ability to complete functional tasks with the MAS and after removal. In addition, individuals after a stroke require significant repetitions of movements for arm recovery of functional movements, with estimates recommending 200-400 repetitions of a movement. This is not practical for a therapist to provide precise support without over-assisting or over-correcting errors at this level of repetitions. The MAS however can be set up during a session to allow for the user to complete functional tasks with adjusted support to provide an appropriate level of challenge throughout the tasks, such as for eating a meal, with significantly more repetitions able to be completed with the user able to identify and adjust as needed with real time error recognition and successes. The MAS also allows users more autonomy and dignity throughout sessions.

Anticipated Challenges*

Describe any anticipated challenges and how you will meet them.

The largest anticipated challenge is obtaining secured funding prior to the price increasing. This challenge will be addressed by applying to several local grants to secure the necessary funds for obtaining the device. Community support was also pursued with demonstrations of the device at the annual open house at The Neighbors with numerous demonstrations completed with individuals with impairments as well as those without. Overwhelmingly positive reactions were noted throughout the open house. Once a device is obtained, demonstrations with the rounding doctors can be completed to increase outpatient referrals and awareness of community resources, and annual demonstrations during the open houses are anticipated. An additional challenge will be ensuring the competency and consistency of use of the device with nursing staff given the high turnover at times experienced throughout the medical field. The competency of staff using the device will be ensured by frequent collaboration with therapists as well as specific, hands on training completed with nursing staff and each resident when a Restorative Nursing Program is established with therapy that includes use of the MAS. An anticipated, positive, challenge is the difficulty of sharing the device between the three buildings that make up The Neighbors complex and ensuring access to the residents as needed. Additional devices may be pursued in the future as needed to maximize resident access to the device in a timely manner.

Sustainability*

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

The purchase of an antigravity arm is a one time purchase with minimal ongoing costs associated with this project. The costs and tasks associated with maintenance of the device will be built into the budget and coordinated with nursing staff, therapy staff, and maintenance staff. In addition, the device has a one year warranty and the company has online support to assist with any unexpected issues. The device is mechanical but has no electronics that require specialty tools or knowledge to fix. Routine checks and minimal preventative maintenance are all that are expected to be required for sustaining the function of the device which can last decades with proper care.

Staff - Project Summary*

Mobile Arm Support (MAS) Antigravity device to be used both in rehabilitation to maximize function and decrease pain as well as with nursing staff incorporated into a Restorative Nursing Program to maintain the progress made and resident function and quality of life.

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

We applied for a Mayo Clinic Health System Spark Grant which was also due on August 1, 2026.

Total Project Expenses*

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

$6,969.20

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.

Cost of the MAS: $8499.00
(20% discount for purchasing a demo model and having completed the MAS demo: -$1699.80)
Flat shipping rate: $170.00
Total cost and total amount requested for this grant: $6969.20

Project Budget Upload

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

Letter of Support

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

Joe LOS.pdf

Additional Supporting Documents

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

Discount quote.pdf

Additional Supporting Documents

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

Kati LOS.pdf

Staff - Project Budget Summary*

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

Quote matches grant request

Required Organization Financials

Current Board of Directors*

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

Dunn County Board of Supervisors.pdf

Organizational Budget*

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

total budget.pdf

Audited Financials

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

AFR .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.

Our organization is not required to file an audited financial statement

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.

W9.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

- Joe LOS.pdf
- Discount quote.pdf
- Kati LOS.pdf
- Dunn County Board of Supervisors.pdf
- total budget.pdf
- AFR .pdf
- W9.pdf

Powerback
Rehabilitation®

Letter of Support for Community Grant Application
Re: Funding Request for an Antigravity Arm Therapy Device

Community Foundation of Dunn County,

On behalf of Powerback Rehabilitation, we are pleased to provide this letter of support for the community grant application requesting funding to purchase an MAS Antigravity Arm. As the therapy staffing company serving The Neighbors of Dunn County skilled nursing facility, our rehabilitation professionals work with individuals recovering from stroke, orthopedic injuries, neurological conditions, traumatic brain injuries, and other illnesses that significantly impact upper extremity function and independence.

An antigravity arm support system would provide a valuable therapeutic option for a broad rehabilitation population. Many patients begin therapy with limited strength or endurance, making it difficult to actively participate in repetitive upper extremity exercises. By supporting the weight of the arm while allowing natural movement, this technology enables patients to practice meaningful, task-specific activities earlier in their recovery, increasing repetitions while reducing fatigue and compensatory movement patterns. The ability to provide high-quality, repetitive upper extremity training is essential for improving functional outcomes. This device has the potential to help patients regain the skills necessary for everyday activities such as eating, dressing, grooming, reaching, and other tasks that contribute to independence and quality of life. It also supports therapists in delivering individualized, safe, evidence-informed treatment programs that can be adapted to patients across a wide range of diagnoses and functional levels.

Because our clinicians serve residents with diverse rehabilitation needs, this equipment would benefit numerous patients over many years. The investment would extend far beyond a single individual, providing lasting value by improving access to advanced rehabilitation technology for residents who might otherwise not have the opportunity to utilize this type of equipment.

We strongly support this funding request and believe the purchase of an MAS Antigravity Arm represents a meaningful investment in the health and recovery of our community's rehabilitation population. This technology aligns with our shared commitment to helping individuals maximize their functional independence, achieve their therapy goals, and improve their overall quality of life.

Joe Milazzo, DPT
Clinical Operations Area Director

Joseph Milazzo, DPT

Quote:

CORPORATE ADDRESS:
2459 Wilkinson Blvd.
Suite 120-B
Charlotte, NC 28208
Tel 888.284.5433
Fax 855-414-0037

REMIT PAYMENT TO:
Saebo, Inc.
PO Box 6253
Hermitage, PA 16148-0923

Provided to: ________
Prepared For: The Neighbors of Dunn County WI
Quote Date: 7/24/2026
Quote Number: Q26-07-143744
Telephone: (715) 232-2661

Product Name	Qty	Unit Price	Total Price
MAS, Mobile Arm Support (inc. Pro/Sup Module), With Standing Floor Base	1	$6,799.20	$6,799.20
(With 20% off demo discount and standard one-year warranty)		Subtotal	$6,799.20
		Flat Shipping Rate	$170.00
		Sales Tax	________
		Grand Total:	$6,969.20

Thank you for your interest in Saebo products. If you have any questions regarding this quote, please don't hesitate to contact us at **888-284-5433**. Kindly review the information listed above and notify us of any corrections or updates needed. This quote is valid for **30 days** from the date of issue.

Applicable state and local sales taxes may apply and will be calculated and added upon receipt of the purchase order, based on the shipping address provided. If you are tax-exempt, please submit your exemption certificate to us at taxinfo@saebo.com.

Please note: For shipments outside the United States, **additional duties, taxes, and brokerage fees** may apply.

To place an order, please submit your **purchase order** along with a copy of this quote via:

- **Fax**: 855-414-0037
- **Email**: sales@saebo.com

If you do not receive an order acknowledgment within **48 business hours**, we recommend contacting us to confirm receipt.

Community Foundation of Dunn County

Thank you for considering The Neighbors of Dunn County grant application for the Mobile Arm Support. As part of the therapist team working at The Neighbors, I can speak directly to the advantages of the device as well as the feedback we received during the trial period.

During our approximately 2 month trial, we were able to utilize the device on numerous residents for several different conditions. The MAS allowed the residents to experience increased muscle control and increased independence in items that have been impossible for significant periods of time. One resident has had chronic pain and significant range of motion restrictions in her shoulders for years with one side worse than the other. She has had therapy in the past with mixed results and has had less confidence in ever regaining her arm function and decreasing her pain. During the trial of the MAS, she was willing to try the device, with little confidence in it making any changes. On the first trial of the device, she was able to increase her shoulder motion by more than double while using the device, without any pain with the movement. When therapists would attempt to assist her with range of motion in the past, she was very guarded and unable to allow for much movement. On the next several trials with the device, her shoulder motion was tested before using the device, during use, and after. The third time using the device, her motion went from 30 degrees before using the device, to 110 while using it, and 75 degrees after removing the device. After one additional therapy session, she was able to reach overhead, and stated she had no pain in that shoulder at all, and it was only her other shoulder that was bothering her lately. Although not every experience was this rapid and dramatic, many residents who have experienced chronic shoulder limitations have been able to tolerate significantly improved motion without increased pain. It appears that the knowledge that the device will support them while they control the entire movement without needing to worry, consciously or subconsciously, that the therapist might move them higher or faster than they can tolerate allows the user to prevent guarding the joint or restricting the movement.

At no point in the trial did we have anyone express an increase in pain while using the device or after.

Since returning the device, we have had several residents that would be ideal candidates on therapy caseload, including a resident following a stroke who can activate her muscles but doesn't have the strength of connection yet to move her arm when her muscles turn on. In addition, commonly after a stroke, some of the muscles connections are recovered faster than others. The MAS would be a wonderful tool to help her identify and differentiate between activating muscles to bend her elbow versus pull her hand in across her stomach, for example. Another gentleman had a humerus fracture, and due to high levels of pain, was very guarded with therapists assisting with his movements. Due to restrictions in his other shoulder, he was not able to use his other arm to get adequate movement, and using a dowel and pulley were difficult both due to his 'good arm' movement restrictions and to use to complete any functional tasks to increase the number of repetitions required for lasting results. The MAS would have been an ideal tool to incorporate into therapy interventions for each of these residents, both of whom would like to, and one who has, returned to the community.

This device would be a significant investment in the community and for community health and function, as well as the first in the community as far as is known.

Thank you for your support and consideration of this request!

Kati Liegl, OTR

Kati Liegl
Occupational therapist at The Neighbors of Dunn County

Dunn County Board of Supervisors for the 2026–2028 term

District 1: Tim Lauffer
District 2: John Wurtzler
District 3: Albert Kelly
District 4: Ronald Score
District 5: Gary Stene (Vice Chair)
District 6: Dustin Shackelton
District 7: Gary Bjork
District 8: Luke Wilsey
District 9: Samuel Thompson
District 10: Donald Gjestson
District 11: Michelle Bachand
District 12: Mike Kneer
District 13: Monica Berrier
District 14: Agnes Welsch
District 15: Barbara Lyon
District 16: Tom Wagner
District 17: Kelly McCullough
District 18: Sheila Stori
District 19: Cody Gentz
District 20: Spencer Berndt
District 21: Diane Morehouse
District 22: Andrew Hagen
District 23: Mark Thomas
District 24: Randy Prochnow (Chair)
District 25: Tom Gilbert
District 26: Larry Bjork
District 27: Robert Bauer
District 28: Tim Lienau
District 29: David Styer

NDC Committee:

- Gary Stene, Chair
- Barbara Lyon, Vice Chair
- Andrew Hagen
- Tom Wagner
- John Wurtzler

The Neighbors Campus Summary

Business Area	Type	2025 Adopted Budget (Original)	2025 Budget Adj	2025 Adopted Budget	2026 Proposed Budget	% Change Adopted to Proposed
4110 - Neighbors-East	Total Revenue	$ 6,433,168	$ -	$ 6,433,168	$ 6,794,322	5.61%
4110 - Neighbors-East	Total Expenses	$ 6,433,168	$ (0)	$ 6,433,168	$ 6,794,322	5.61%
	Net	**$ (0)**	**$ 0**	**$ -**	**$ -**	**0.00%**

Business Area	Type	2025 Adopted Budget (Original)	2025 Budget Adj	2025 Adopted Budget	2026 Proposed Budget	% Change Adopted to Proposed
4120 - Neighbors-Central	Total Revenue	$ 5,103,146	$ -	$ 5,103,146	$ 5,136,267	0.65%
4120 - Neighbors-Central	Total Expenses	$ 5,103,146	$ -	$ 5,103,146	$ 5,136,267	0.65%
	Net	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Business Area	Type	2025 Adopted Budget (Original)	2025 Budget Adj	2025 Adopted Budget	2026 Proposed Budget	% Change Adopted to Proposed
4130 - Neighbors-West	Total Revenue	$ 6,606,985	$ -	$ 6,606,985	$ 6,671,485	0.98%
4130 - Neighbors-West	Total Expenses	$ 6,606,985	$ -	$ 6,606,985	$ 6,671,485	0.98%
	Net	**$ -**	**$ -**	**$ -**	**$ -**	**0.00%**

Business Area	Type	2025 Adopted Budget (Original)	2025 Budget Adj	2025 Adopted Budget	2026 Proposed Budget	% Change Adopted to Proposed
The Neighbors	**Total Revenue**	**$ 18,143,299**	**$ -**	**$ 18,143,299**	**$ 18,602,074**	2.53%
The Neighbors	**Total Expenses**	**$ 18,143,299**	**$ (0)**	**$ 18,143,299**	**$ 18,602,074**	2.53%
The Neighbors	**Net**	**$ (0)**	**$ 0**	**$ -**	**$ -**	**0.00%**

THE NEIGHBORS OF DUNN COUNTY
Enterprise Fund of
Dunn County, Wisconsin

Annual Financial Report

December 31, 2024

KerberRose

www.kerberrose.com

THE NEIGHBORS OF DUNN COUNTY
Enterprise Funds of Dunn County, Wisconsin
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December 31, 2024

INDEPENDENT AUDITORS' REPORT

Independent Auditors' Report

County Board of Supervisors
The Neighbors of Dunn County, Wisconsin
Menomonie, Wisconsin

Report on Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Neighbors of Dunn County (The Neighbors), an enterprise fund of Dunn County, Wisconsin, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise The Neighbors' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Neighbors of Dunn County, Wisconsin, as of December 31, 2024, and the changes in its financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 The Neighbors of Dunn County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only The Neighbors and do not purport to, and do not, present fairly the financial position of the Dunn County, Wisconsin, as of December 31, 2024, and the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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.

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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists.

County Board of Supervisors
The Neighbors of Dunn County

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 generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of The Neighbors of Dunn County'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.

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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the pension plan and other postemployment benefits (OPEB) schedules, as referenced in the table of contents, be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

County Board of Supervisors
Dunn County

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise The Neighbors' basic financial statements. The schedules of detailed comparison of net position and schedules of detailed comparison of revenues and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements for the year ended December 31, 2024 and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole for the year ended December 31, 2024.

Prior Year Summarized Information

We previously audited the Neighbors' 2023 financial statements and we expressed an unmodified opinion on the enterprise fund (Neighbors) in our report dated July 11, 2024. The supplementary information contained in this report was presented for purposes of additional analysis and was not a required part of the basic financial statements. The information was subjected the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting records themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. We believe the comparative information contained in the supplementary information presented herein as of and for the year ended December 31, 2023 is consistent, in all material respects, with the audited statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2025, on our consideration of The Neighbors' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of The Neighbors' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Neighbors' internal control over financial reporting and compliance.

KerberRose SC

KerberRose S.C.
Certified Public Accountants
Green Bay, Wisconsin
September 23, 2025

FINANCIAL STATEMENTS

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THE NEIGHBORS OF DUNN COUNTY

Statement of Net Position

As of December 31, 2024

ASSETS	
Current Assets:	
Cash and Cash Equivalents	$ 1,733
Accounts Receivable, Net of Allowance for Doubtful Accounts	1,560,117
Prepaid Expenses	110,709
Total Current Assets	1,672,559
Restricted Assets	
Restricted Cash - Resident Accounts	19,381
Capital Assets:	
Capital Assets Not Being Depreciated:	
Land	20,200
Capital Assets Being Depreciated:	
Other Capital Assets	22,505,961
Less: Accumulated Depreciation	(8,534,353)
Total Capital Assets	13,991,808
Total Assets	15,683,748
DEFERRED OUTFLOWS OF RESOURCES	
Pension Related Deferred Outflows	2,816,927
OPEB Related Deferred Outflows	145,063
Total Deferred Outflows of Resources	2,961,990
LIABILITIES	
Current Liabilities:	
Accounts Payable	374,217
Accrued Liabilities	591,701
Unearned Revenue	3,542
Patients Trust Fund Payable	19,381
Current Portion of Compensated Absences	205,466
Total Current Liabilities	1,194,307
Non-Current Liabilities:	
Net Pension Liability	313,166
Noncurrent portion of Compensated Absences	616,398
Net Other Postemployment Benefits Liability	397,423
Advance from Other Fund	1,573,018
Total Noncurrent Liabilities	2,900,005
Total Liabilities	4,094,312
DEFERRED INFLOWS OF RESOURCES	
Pension Related Deferred Inflows	1,673,232
OPEB Related Deferred Inflows	232,454
Total Deferred Inflows of Resources	1,905,686
NET POSITION	
Net Investment in Capital Assets	13,991,808
Restricted for:	
Pension Benefits	830,529
Unrestricted Deficit	(2,176,597)
Total Net Position	$ 12,645,740

See Accompanying Notes

THE NEIGHBORS OF DUNN COUNTY

Statement of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2024

OPERATING REVENUES	
Resident Services	$ 14,434,873
Other	2,295,172
Total Operating Revenues	16,730,045
OPERATING EXPENSES	
Nursing Services	8,792,548
Laboratory and Radiology	4,366
Pharmacy	74,126
Therapy	596,160
Social Services	2,003,328
Activities	31,719
Dietary	635,878
Plant Operations and Maintenance	877,710
Housekeeping	65,647
Laundry and Linen	25,567
Transportation	34,313
Medical Records	1,807
Purchasing	2,501
Property and Ownership	75,816
Administrative	733,497
Depreciation	710,750
Employee Benefits	1,943,693
Total Operating Expenses	16,609,426
OPERATING INCOME	120,619
NON-OPERATING REVENUES	
Rental Income	9,912
Gain on Sale of County Property	4,593
Interest Income	1,599
Grants and Donations	112,374
Intergovernmental Transfer Program Funds	1,651
Total Non-Operating Revenues	130,129
NET INCOME BEFORE TRANSFERS	250,748
Tranfers In	87,827
NET INCOME	338,575
NET POSITION - BEGINNING	12,307,165
NET POSITION - ENDING	$ 12,645,740

See Accompanying Notes

THE NEIGHBORS OF DUNN COUNTY
Statement of Cash Flows
For the Year Ended December 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES	
Received from Residents and Third-Party Payors	$ 17,117,732
Paid to Suppliers for Goods and Services	(7,994,931)
Paid to Employees for Services	(7,824,339)
Net Cash Flows From Operating Activities	1,298,462
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Intergovernmental Grants	114,025
Repayment from Other Fund	(1,342,043)
Net Cash Flows From Noncapital Financing Activities	(1,228,018)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest Income	1,599
Rental Income	9,912
Net Cash Flows Flows From Investing Activities	11,511
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of Capital Assets	(195,557)
Transfers in from Primary Government	87,827
Proceeds from Sale of Property	6,447
Net Cash Flows From Capital and Related Financing Activities	(101,283)
NET CHANGE IN CASH	(19,328)
CASH - BEGINNING	40,442
CASH - ENDING	$ 21,114
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating Income (Loss)	$ 120,619
Adjustments to Reconcile Operating Income (Loss) to Net Cash Flows From Operating Activities:	
Noncash Items Included in Income:	
Depreciation	710,750
Change in Wisconsin Retirement System Pension Items:	
Net Pension Liability	(785,292)
Deferred Outflows of Resources	1,304,206
Deferred Inflows of Resources	(627,561)
Change in State Life Insurance OPEB Items:	
Net OPEB Liability	70,975
Deferred Outflows of Resources	(5,307)
Deferred Inflows of Resources	(44,195)
Change in Assets and Liabilities:	
Accounts Receivable	387,687
Prepaid Expenses	(61,178)
Accounts Payable	(199,034)
Accrued Liabilities	303,046
Patient Trust Payable	1,724
Vested Benefits	122,022
NET CASH FLOWS FROM OPERATING ACTIVITIES	$ 1,298,462
RECONCILIATION OF CASH PER STATEMENT OF NET POSITION TO STATEMENTS OF CASH FLOWS	
Cash and Cash Equivalents	$ 1,733
Restricted Cash	19,381
TOTAL CASH PER STATEMENTS OF CASH FLOWS	$ 21,114

See Accompanying Notes

Note 1 - Summary of Significant Accounting Policies

Introduction

This summary of significant accounting policies of The Neighbors of Dunn County (The Neighbors) is presented to assist in understanding The Neighbors' financial statements. The financial statements and notes are representations of The Neighbors' management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP) and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

Nature of Business

This report contains the financial information of The Neighbors, which is a separate enterprise fund of Dunn County, Wisconsin. The Neighbors operates a 137-bed nursing home which provides skilled nursing care to the aged and disabled. The Neighbors is directed by the Health Care Center Committee which is appointed by the County Board President. Component units are legally separate entities for which The Neighbors (primary government) is financially accountable, or for which the exclusion of the component unit would render the financial statements of the Primary Government misleading. The criteria used to determine if the Primary Government is financially accountable for a component unit includes whether the Primary Government appoints the voting majority of the potential component unit's governing body, is able to impose its will on the potential component unit, is in a relationship of financial benefit or burden with the potential component unit or is fiscally depended upon by the potential component unit. Based on these criteria, there are no organizations considered to be component units of The Neighbors of Dunn County.

Measurement Focus and Basis Accounting

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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.

The Neighbors uses enterprise fund accounting based on Governmental Accounting Standards Board (GASB) Codification Topic 1600, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting,* as amended.

Note 1 - Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, The Neighbors considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Accounts Receivable

Accounts receivable have been shown net of an allowance for uncollectible accounts. The provision for uncollectible patient accounts was $99,587 at December 31, 2024. All accounts receivable are uncollateralized.

Capital Assets

Capital assets are generally defined by The Neighbors as assets with an initial, individual cost of more than $5,000 and an estimated useful life which extends substantially beyond the year of acquisition. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation. The Neighbors has no infrastructure assets. Depreciation of all exhaustible capital assets is recorded as an expense in the statement of revenues, expenses and changes in net position, with accumulated depreciation reflected in statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

	Years
Assets	**Estimated Useful Lives**
Buildings and Improvements	20 – 35
Furniture and Equipment	5 – 20
Transportation Equipment	8 – 12

Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net position by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net position by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses and revenues are deferred until the future periods to which the outflows and inflows are applicable.

Compensated Absences

The Neighbors adopted GASB Statement No. 101 for the year ended December 31, 2024, which requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

Under terms of employment, employees are granted sick leave and vacation in varying amounts. Only benefits considered to be vested are disclosed in these statements. All vested vacation and estimated vested sick leave pay is accrued when incurred in the financial statements. Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at year-end are determined on the basis of current salary rates and include salary related payments.

Note 1 - Summary of Significant Accounting Policies (Continued)

Pensions

For purposes of measuring the net pension asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Post-Employment Benefits (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense (revenue), and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of member contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Leases

The Neighbors follows GASB Statement No. 87 for Leases which requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This statement establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. There were no material leases recorded for The Neighbors for the year ended December 31, 2024.

Subscription-Based Information Technology Agreements

The Neighbors follows GASB Statement No. 96, which requires recognition in the financial statements of certain subscription-based information technology agreements (SBITAs). A SBITA is any contract conveying control of the right to use another party's information technology software. This statement requires the Neighbors to report a right-to-use subscription asset and corresponding subscription liability for any SBITAs. There were no material SBITAs that were required to be recorded for the year ended December 31, 2024.

Equity Classifications

Equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted Net Position - Represents amounts available for appropriation but intended for a specific use and is legally restricted by outside parties.

Unrestricted Net Position - All other net position are available for use, it is The Neighbors' policy to use restricted resources first, then unrestricted resources as they are needed.

Note 1 - Summary of Significant Accounting Policies (Continued)

Third-Party Reimbursement Contracts

The Neighbors' reimbursement under the Medicare program is based on prospective payment system, (PPS). These rates may vary according to a resident classification system (PDPM) that is based on a minimum data set (MDS) of diagnostic and other information. The Neighbors participates in the Medical Assistance Program whereby reimbursement is based on a predetermined rate formula under a contractual arrangement with the Medical Assistance Program under Title XIX of the Social Security Act. Rate adjustments under this program are reflected in income when determinable.

Note 2 - Cash

The Neighbors is authorized to invest its funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, or the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The Local Government Investment Fund and the Wisconsin Investment Trust.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

Additional restrictions could arise from local charters, ordinances, resolutions and grant regulations of The Neighbors.

Deposits in each bank are insured by the FDIC up to $250,000 for the combined amounts of all time and savings accounts (including NOW accounts) and up to $250,000 for the combined amount of all interest and noninterest bearing demand deposit accounts.

The Neighbors' carrying amount of cash and cash equivalents on the statement of net position was $21,114 and fully insured at December 31, 2024.

Note 3 - Restricted Assets

Restricted Cash – Resident Accounts

The Neighbors is the custodian for funds held on behalf of its patients. These funds presented as restricted cash and offsetting patients' trust fund payable totaled $19,381 on December 31, 2024.

Note 4 - Changes In Capital Assets

Capital asset balances and activity for the year ended December 31, 2024 were as follows:

	Balance 1/1/24	Increases	Decreases	Adjustments	Balance 12/31/24
Capital Assets not being Depreciated:					
Land	$ 20,200	$ -	$ -	$ -	$ 20,200
Capital Assets Being Depreciated:					
Land Improvements	658,998	-	-	-	658,998
Buildings	20,263,818	29,016	-	-	20,292,834
Vehicles	-	133,729	-	-	133,729
Fixed Equipment	1,324,119	22,744	16,843	10,068	1,340,088
Major Moveable Equipment	150,403	-	70,091	-	80,312
Total Capital Assets Being Depreciated	22,397,338	185,489	86,934	10,068	22,505,961
Total Capital Assets	22,417,538	185,489	86,934	10,068	22,526,161
Less Accumulated Depreciation:					
Land Improvements	362,449	32,949	-	-	395,398
Buildings	6,364,673	582,458	-	-	6,947,131
Vehicles	-	28,865	-		28,865
Fixed Equipment	1,031,158	64,622	16,845	-	1,078,935
Major Moveable Equipment	150,403	1,856	68,235	-	84,024
Total Accumulated Depreciation	7,908,683	710,750	85,080	-	8,534,353
NET CAPITAL ASSETS	$ 14,508,855	$ (525,261)	$ 1,854	$ 10,068	$ 13,991,808

Note 5 - Interfund Advance and Transfers

Interfund transfers for the year ended December 31, 2024 were as follows:

In 2012, the County issued General Obligation Health Care Center Bonds in the amount of $22,050,000 for the construction of The Neighbors facility. This liability has been assumed by the County with The Neighbors paying the County back as funds become available. The Neighbors received an advance of $1,573,018 from the County's general fund to fund its operating losses. There is currently no repayment terms agreed to. The County transferred $87,827 to The Neighbors for capital asset purchases during the year.

Note 6 - Compensated Absences

The change in compensated absences for the year ended December 31, 2024 is as follows:

Beginng Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
$ 699,842	$ 229,452	$ 107,430	$ 821,864	$ 205,466

Note 7 - Operating Revenues

Net Resident Revenues

Net resident revenue is reported at the estimated net realizable amounts from residents, third-party payers, and others for services rendered. Revenue under third-party payer agreements is subject to audit and retroactive adjustment. Provisions for estimated third-party payer settlements are provided in the period the related services are rendered. Differences between the estimated amounts accrued and interim and final settlements are reported in operations in the year of settlement.

Third-Party Reimbursement Agreements

Medicaid

The Neighbors participates in the Medicaid program that is administrated by the Wisconsin Department of Human Services (DHFS). Revenues for provided services are recognized by The Neighbors as services are provided. Rates for services provided to residents under the Title XIX Wisconsin Medical Assistance Program are based on cost reports submitted by The Neighbors and a formula determined by the Wisconsin Department of Human Services. Average Title XIX rates cannot exceed private pay rates. Title XIX rates are subject to retroactive adjustment.

Medicare

By state statute, a nursing facility which participates in the Medicaid program must also participate in the Medicare program. This program is administered by The Neighbors for Medicare and Medicaid Services. The Neighbors is paid under the Medicare prospective payment system (PPS) for residents who are Medicare eligible. The PPS is a per diem price-based system.

Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. A summary of resident service revenues and contractual adjustments is as follows:

Total Resident Service Revenue	$ 18,734,314
Revenue Adjustments:	
Contractual Adjustments	(1,810,195)
Provision for Bad Debts	(194,074)
Total Contractual Adjustments and Provisions for Bad Debts	(2,004,269)
Net Resident Service Revenue	$ 16,730,045

Note 8 - Defined Benefit Pension Plan

General Information about the Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government, and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

***Benefits Provided**.* Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

Note 8 - Defined Benefit Pension Plan (Continued)

Year	Core Fund Adjustment	Variable Fund Adjustment
2014	4.7%	25%
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17
2019	0.0	(10)
2020	1.7	21
2021	5.1	13
2022	7.4	15
2023	1.6	(21)

***Contributions*.** Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized $2,235,190 in contributions from the County as a whole, including The Neighbors, an enterprise fund of the County.

Contribution rates as of December 31, 2024 are:

Employee Category	Employee	Employer
General (including teachers, executives, and elected officials)	6.80%	6.80%
Protective with social security	6.80%	13.20%
Protective without social security	6.80%	18.10%

Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The following information is for Dunn County as a whole, including The Neighbors, an enterprise fund of the County.

At December 31, 2024, the County reported a liability of $2,192,117 for its proportionate share of the net pension liability, in which $313,166 was allocated to The Neighbors. The County's net pension liability was measured as of December 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022 rolled forward to December 31, 2023. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the County's proportion was 0.14743812%, which was an increase of 0.00210868% from its proportion measured as of December 31, 2022.

For the year ended December 31, 2024, the County recognized pension expense of $1,522,252.

Note 8 - Defined Benefit Pension Plan (Continued)

At December 31, 2024, the County reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	$ 16,477,779	$ 11,706,781
Changes in assumptions	955,481	-
Changes in proportion and differences between County contributions and proportionate share of contributions	49,559	5,556
County contributions subsequent to the measurement date	2,235,190	-
Total	$ 19,718,009	$ 11,712,337

The $2,235,190 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability (asset) in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2025	$ 1,186,704
2026	1,248,800
2027	4,804,142
2028	(1,469,164)
	$ 5,770,482

Note 8 - Defined Benefit Pension Plan (Continued)

Actuarial Assumptions. The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2022
Measurement Date of Net Pension Liability (Asset):	December 31, 2023
Experience Study:	January 1, 2018 – December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Post-retirement Adjustments*	1.7%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The total pension liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the December 31, 2022 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns[1]
As of December 31, 2023

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %[2]
Global Equities	40%	7.3%	4.5%
Fixed Income	27	5.8	3.0
Inflation Sensitive Assets	19	4.4	1.7
Real Estate	8	5.8	3.0
Private Equity/Debt	18	9.6	6.7
Leverage	(12)	3.7	1.0
Total Core Fund[3]	100%	7.4%	4.6%
Variable Fund Asset Class			
U.S. Equities	70%	6.8%	4.0%
International Equities	30	7.6	4.8
Total Variable Fund	100%	7.3%	4.5%

[1]Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations.
[2]New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%.
[3]The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used, subject to an allowable range of up to 20%.

Note 8 - Defined Benefit Pension Plan (Continued)

Single Discount Rate. A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax exempt securities.). Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the County's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80 percent) or 1-percentage-point higher (7.80 percent) than the current rate:

	1% Decrease (5.80%)	Discount Rate (6.80%)	1% Increase (7.80%)
Net Pension Liability (Asset)	$ 21,187,887	$ 2,192,117	$(11,100,024)

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Note 9 - Post-Employment Benefits Other Than Pension Benefits

Plan Description. The LRLIF is a multiple-employer defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides post-employment life insurance benefits for all eligible members.

OPEB Plan Fiduciary Net Position. ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can also be found using the link above.

Benefits Provided. The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired members and pre-65 retirees who pay for their coverage.

Note 9 - Post-Employment Benefits Other Than Pension Benefits (Continued)

Contributions. The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a post-retirement benefit.

Employers are required to pay the following contributions based on member contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates as of December 31, 2024 are:

Coverage Type	Employee
50% Post Retirement Coverage	40% of Member Contribution
25% Post Retirement Coverage	20% of Member Contribution

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per $1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the year ended December 31, 2023 are as listed below:

Life Insurance
Member Contribution Rates *
For the Year Ended December 31, 2023

Attained Age	Basic/Supplemental
Under 30	$ 0.05
30-34	0.06
35-39	0.07
40-44	0.08
45-49	0.12
50-54	0.22
55-59	0.39
60-64	0.49
65-69	0.57

** Disabled members under age 70 receive a waiver-of-premium benefit.*

During the reporting period, the Plan recognized $9,543 in contributions from the County, as a whole, including the Neighbors, an enterprise fund of the County.

OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The following information is for Dunn County as a whole, including The Neighbors, an enterprise fund of the County.

At December 31, 2024, the County reported a liability of $1,883,324 for its proportionate share of the net OPEB liability, in which $397,423 was allocated to The Neighbors. The net OPEB liability was measured as of December 31, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2023 rolled forward to December 31, 2023. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The County's proportion of the net OPEB liability was based on the County's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2023, the County's proportion was 0.40936000%, which was an increase of 0.00331000% from its proportion measured as of December 31, 2022.

Note 9 - Post-Employment Benefits Other Than Pension Benefits (Continued)

For the year ended December 31, 2024, the County recognized OPEB expense of $109,778.

At December 31, 2024, the County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experiences	$ -	$ 166,679
Changes in assumptions	25,443	-
Net differences between projected and actual earnings on OPEB plan investments	589,120	741,613
Changes in proportion and differences between county contributions and proportionate share of contributions	63,327	193,270
County contributions subsequent to the measurement date	9,542	-
Total	$ 687,432	$ 1,101,562

The $9,542 reported as deferred outflows related to OPEB resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as an adjustment of the net OPEB liability in the year ending December 31, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31,	Net Deferred Outflows (Inflows) of Resources
2025	$ (48,070)
2026	(12,444)
2027	(92,887)
2028	(160,880)
2029	(133,140)
Thereafter	23,749
	$ (423,672)

Note 9 - Post-Employment Benefits Other Than Pension Benefits (Continued)

Actuarial Assumptions. The total OPEB liability in the January 1, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2023
Measurement Date of Net OPEB Liability:	December 31, 2023
Experience Study:	January 1, 2018 – December 31, 2020, Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield:	3.26%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.32%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. Based on this experience study, actuarial assumptions used to measure the total OPEB liability changed from the prior year, including the price inflation, mortality and separation rates. The total OPEB liability for December 31, 2023 is based upon a roll-forward of the liability calculated from the January 1, 2023 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A- Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2023

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interm Credit	40%	2.32%
U.S. Mortgages	Blookberg U.S. MBS	60	2.52
Inflation			2.30
Long-Term Expected Rate of Return			4.25

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Note 9 - Post-Employment Benefits Other Than Pension Benefits (Continued)

Single Discount Rate. A single discount rate of 3.32% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 3.76% for the prior year. The change in the discount rate was primarily caused by the decrease in the municipal bond rate from 3.72% as of December 31, 2022 to 3.26% as of December 31, 2023. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent tphat the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate. The following presents the County's proportionate share of the net OPEB liability calculated using the discount rate of 3.32 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.32 percent) or 1-percentage-point higher (4.32 percent) than the current rate:

	1% Decrease to Discount Rate (2.32%)	Current Discount Rate (3.32%)	1% Increase to Discount Rate (4.32%)
Net OPEB Liability	$ 2,530,508	$ 1,883,324	$ 1,389,313

Note 10 - Risk Management

The Neighbors is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; and environmental damage for which The Neighbors purchase commercial insurance. There has been no reduction in insurance coverage from the prior year. Insurance settlements for claims resulting from the risks covered by commercial insurance have not exceeded the insurance coverage in the past year.

Note 11 - Contingencies

From time to time, The Neighbors is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and legal counsel that the likelihood is remote that any such claims or proceedings will have a material adverse effect on The Neighbors' financial position or results of operations.

REQUIRED SUPPLEMENTARY INFORMATION

THE NEIGHBORS OF DUNN COUNTY
Schedule of Employer's Proportionate Share of the Net Pension Liability (Asset)
As of December 31, 2024
Last 10 Fiscal Years

WRS Fiscal Year End Date (Measurement Date)	County's Proportion of the Net Pension Asset/Liability	County's Proportionate Share of the Net Pension (Asset)/Liability	County's Covered Payroll	County's Proportionate Share of the Net Pension Asset/Liability as a percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2023	0.14743812%	$ 2,192,117	$ 27,387,580	8.00%	98.85%
12/31/2022	0.14513885%	7,689,026	24,909,163	30.87%	95.72%
12/31/2021	0.14532944%	(11,713,820)	22,662,749	51.69%	106.02%
12/31/2020	0.14970268%	(9,346,146)	22,917,571	40.78%	105.26%
12/31/2019	0.15139546%	(4,881,680)	22,686,309	21.52%	102.96%
12/31/2018	0.15308133%	5,446,153	22,425,438	24.29%	96.45%
12/31/2017	0.15365501%	(4,562,199)	21,490,070	21.23%	102.93%
12/31/2016	0.15184284%	1,251,548	21,350,587	5.86%	99.12%
12/31/2015	0.15133729%	2,459,202	21,336,516	11.53%	98.20%
12/31/2014	0.15155089%	(3,722,504)	19,744,668	18.85%	102.74%

Schedule of Employer Contributions
Wisconsin Retirement System
Last 10 Fiscal Years

County Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	$ 2,235,190	$ 2,235,190	$ -	$ 29,564,824	7.56%
12/31/2023	1,977,412	1,977,412	-	27,387,109	7.22%
12/31/2022	1,737,336	1,737,336	-	24,909,163	6.97%
12/31/2021	1,635,229	1,635,229	-	22,662,749	7.22%
12/31/2020	1,650,707	1,650,707	-	22,917,571	7.20%
12/31/2019	1,563,917	1,563,917	-	22,686,309	6.89%
12/31/2018	1,580,082	1,580,082	-	22,425,438	7.05%
12/31/2017	1,531,118	1,531,118	-	21,490,070	7.12%
12/31/2016	1,471,175	1,471,175	-	21,350,587	6.89%
12/31/2015	1,498,650	1,498,650	-	21,336,516	7.02%

The above information is for Dunn County as a whole, including of Neighbors of Dunn County, an enterprise fund of the County.

THE NEIGHBORS OF DUNN COUNTY
Schedule of Employer's Proportionate Share of the Net OPEB Liability
As of December 31, 2024
Last 10 Fiscal Years*

WRS Fiscal Year End Date (Measurement Date)	County's Proportion of the Net OPEB Liability	County's Proportionate Share of the Net OPEB Liability	County's Covered Payroll	County's Proportionate Share of the Net OPEB Liability as a percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/2023	0.40936000%	$ 1,883,324	$ 24,427,000	7.71%	33.90%
12/31/2022	0.40605000%	1,546,980	22,393,000	6.91%	38.81%
12/31/2021	0.43806200%	2,589,108	19,886,000	13.02%	29.57%
12/31/2020	0.47191200%	2,595,857	21,096,000	12.30%	31.36%
12/31/2019	0.44761300%	1,906,023	20,149,000	9.46%	37.58%
12/31/2018	0.43057900%	1,111,039	18,954,000	5.86%	48.69%
12/31/2017	0.45371400%	1,365,035	19,079,972	7.15%	44.81%

Schedule of Employer Contributions
Other Post-Employment Benefits Other Than Pensions - Cost-Sharing Plan
Last 10 Fiscal Years*

County Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2024	$ 9,543	$ 9,543	$ -	$ 27,049,000	0.04%
12/31/2023	9,865	9,865	-	24,427,000	0.04%
12/31/2022	8,112	8,112	-	20,496,546	0.04%
12/31/2021	8,664	8,664	-	19,886,000	0.04%
12/31/2020	10,119	10,119	-	21,096,000	0.05%
12/31/2019	8,295	8,295	-	20,149,000	0.04%
12/31/2018	8,318	8,318	-	18,954,000	0.04%

*Ten years of data will be accumulated beginning with 2018. The above information is for Dunn County as a whole, including The Neighbors of Dunn County, an enterprise fund of the County

Defined Benefit Pension Plan

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions.

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Post-Employment Benefits Other Than Pension Benefits – Cost-Sharing Plan

Changes of benefit terms. There were no recent changes in benefit terms.

Changes of assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.
The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

SUPPLEMENTARY INFORMATION

THE NEIGHBORS OF DUNN COUNTY
EAST NEIGHBORHOOD
Schedule of Detailed Comparison of Net Position
As of December 31, 2024 and 2023

	2024	2023
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ -	$ 8,978
Accounts Receivable, Net of Allowance for Doubtful Accounts	594,202	832,661
Advance to Other Fund	164,335	-
Prepaid Expenses	42,134	16,534
Total Current Assets	800,671	858,173
Restricted Assets		
Restricted Cash - Resident Accounts	4,997	4,549
Capital Assets:		
Capital Assets Not Being Depreciated:		
Land	5,815	5,815
Capital Assets Being Depreciated:		
Other Capital Assets	6,503,096	6,453,673
Less: Accumulated Depreciation	(2,467,821)	(2,279,984)
Net Capital Assets		
Total Capital Assets	4,041,090	4,179,504
Total Assets	4,846,758	5,042,226
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Refunding		
Pension Related Deferred Outflows	938,976	1,373,711
OPEB Related Deferred Outflows	62,377	60,095
Post-Employment Benefits		
Total Deferred Outflows of Resources	1,001,353	1,433,806
LIABILITIES		
Current Liabilities:		
Accounts Payable	113,225	205,395
Accrued Liabilities	176,265	100,180
Unearned Revenue	-	9,672
Patients Trust Fund Payable	4,997	4,549
Current Portion of Compensated Absences	84,625	34,665
Total Current Liabilities	379,112	354,461
Non-Current Liabilities:		
Net Pension Liability	104,389	366,153
Noncurrent portion of Compensated Absences	164,290	103,998
Net Other Postemployment Benefits Liability	170,891	140,372
Advance from Other Fund	-	765,491
Total Noncurrent Liabilities	439,570	1,376,014
Total Liabilities	818,682	1,730,475
DEFERRED INFLOWS OF RESOURCES		
Pension Related Deferred Inflows	557,744	766,931
OPEB Related Deferred Inflows	99,955	118,959
Total Deferred Inflows of Resources	657,699	885,890
NET POSITION		
Net Investment in Capital Assets	4,041,090	4,179,504
Restricted for:		
Pension Benefits	276,843	240,627
Unrestricted (Deficit)	53,797	(560,464)
Total Net Position	$ 4,371,730	$ 3,859,667

THE NEIGHBORS OF DUNN COUNTY
CENTRAL NEIGHBORHOOD
Schedule of Detailed Comparison of Net Position
As of December 31, 2024 and 2023

	2024	2023
ASSETS		
Current Assets:		
Cash and Cash Equivalents	$ 1,733	$ 4,829
Accounts Receivable, Net of Allowance for Doubtful Accounts	350,519	357,652
Prepaid Expenses	26,441	16,462
Total Current Assets	378,693	378,943
Restricted Assets		
Restricted Cash - Resident Accounts	7,493	6,608
Capital Assets:		
Capital Assets Not Being Depreciated:		
Land	8,570	8,570
Capital Assets Being Depreciated:		
Other Capital Assets	9,507,914	9,484,209
Less: Accumulated Depreciation	(3,598,160)	(3,347,930)
Net Capital Assets		
Total Capital Assets	5,918,324	6,144,849
Total Assets	6,304,510	6,530,400
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Refunding		
Pension Related Deferred Outflows	938,975	1,373,711
OPEB Related Deferred Outflows	20,309	19,566
Post-Employment Benefits		
Total Deferred Outflows of Resources	959,284	1,393,277
LIABILITIES		
Current Liabilities:		
Accounts Payable	109,130	169,656
Accrued Liabilities	73,506	76,966
Unearned Revenue	3,542	71,024
Patients Trust Fund Payable	7,493	6,608
Current Portion of Compensated Absences	36,768	86,022
Total Current Liabilities	230,439	410,276
Non-Current Liabilities:		
Net Pension Liability	104,388	366,152
Noncurrent portion of Compensated Absences	199,890	258,064
Net Other Postemployment Benefits Liability	55,640	45,703
Advance from Other Fund	2,419,265	1,888,728
Total Noncurrent Liabilities	2,779,183	2,558,647
Total Liabilities	3,009,622	2,968,923
DEFERRED INFLOWS OF RESOURCES		
Pension Related Deferred Inflows	557,744	766,931
OPEB Related Deferred Inflows	32,544	38,731
Total Deferred Inflows of Resources	590,288	805,662
NET POSITION		
Net Investment in Capital Assets	5,918,324	6,144,849
Restricted for:		
Pension Benefits	276,843	240,628
Unrestricted Deficit	(2,531,283)	(2,236,385)
Total Net Position	$ 3,663,884	$ 4,149,092

THE NEIGHBORS OF DUNN COUNTY
WEST NEIGHBOORHOOD
Schedule of Detailed Comparison of Net Position
As of December 31, 2024 and 2023

ASSETS	2024	2023
Current Assets:		
Cash and Cash Equivalents	$ -	$ 8,978
Accounts Receivable, Net of Allowance for Doubtful Accounts	615,396	757,491
Advance to Other Fund	681,912	-
Prepaid Expenses	42,134	16,535
Total Current Assets	1,339,442	783,004
Restricted Assets		
Restricted Cash - Resident Accounts	6,891	6,500
Capital Assets:		
Capital Assets Not Being Depreciated:		
Land	5,815	5,815
Capital Assets Being Depreciated:		
Other Capital Assets	6,494,951	6,459,456
Less: Accumulated Depreciation	(2,468,372)	(2,280,769)
Net Capital Assets		
Total Capital Assets	4,032,394	4,184,502
Total Assets	5,378,727	4,974,006
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Charge on Refunding		
Pension Related Deferred Outflows	938,976	1,373,711
OPEB Related Deferred Outflows	62,377	60,095
Post-Employment Benefits		
Total Deferred Outflows of Resources	1,001,353	1,433,806
LIABILITIES		
Current Liabilities:		
Accounts Payable	151,862	198,200
Accrued Liabilities	341,930	111,509
Unearned Revenue	-	9,672
Patients Trust Fund Payable	6,891	6,500
Current Portion of Compensated Absences	84,073	54,273
Total Current Liabilities	584,756	380,154
Non-Current Liabilities:		
Net Pension Liability	104,389	366,153
Noncurrent portion of Compensated Absences	252,218	162,820
Net Other Postemployment Benefits Liability	170,892	140,373
Advance from Other Fund	-	174,016
Total Noncurrent Liabilities	527,499	843,362
Total Liabilities	1,112,255	1,223,516
DEFERRED INFLOWS OF RESOURCES		
Pension Related Deferred Inflows	557,744	766,931
OPEB Related Deferred Inflows	99,955	118,959
Total Deferred Inflows of Resources	657,699	885,890
NET POSITION		
Net Investment in Capital Assets	4,032,394	4,184,502
Restricted for:		
Pension Benefits	276,843	240,627
Unrestricted (Deficit)	300,889	(126,723)
Total Net Position	$ 4,610,126	$ 4,298,406

THE NEIGHBORS OF DUNN COUNTY
EAST NEIGHBORHOOD
Schedule of Detailed Comparison of Revenues and Expenses
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Resident Services	$ 5,666,673	5,183,412
Other Revenue:		
Therapy Charges	502,014	508,906
Other Operating Revenue	180,957	196,745
Total Other Revenue	682,971	705,651
Total Operating Revenues	6,349,644	5,889,063
OPERATING EXPENSES		
Nursing Services		
Salaries and Wages	492,392	1,334,234
Purchased Services	1,815,010	2,417,494
Supplies and Expenses	67,910	93,449
Total	2,375,312	3,845,177
Laboratory and Radiology		
Purchased Services	8	3,431
Pharmacy		
Drugs and Medicines	24,840	73,246
Therapy		
Purchased Services	174,570	137,851
Supplies and Expenses	509	688
Total	175,079	138,539
Social Services		
Salaries and Wages	1,591,222	77,824
Patient Activities		
Salaries and Wages	5,145	70,768
Supplies and Expenses	1,762	4,372
Total	6,907	75,140
Dietary		
Salaries and Wages	21,076	187,717
Supplies and Expenses	198,702	180,280
Total	219,778	367,997
Plant Operations and Maintenance		
Purchased Services	179,806	143,288
Supplies and Expenses	41,625	25,161
Utilities	66,170	75,945
Total	287,601	244,394

THE NEIGHBORS OF DUNN COUNTY
EAST NEIGHBORHOOD

Schedule of Detailed Comparison of Revenues and Expenses
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING EXPENSES (Continued)		
Housekeeping		
Supplies and Expenses	18,392	22,311
Laundry and Linen		
Supplies and Expenses	16,462	7,150
Transportation		
Purchased Services	23,549	9,460
Medical Records		
Salaries and Wages	1,286	23,748
Purchasing		
Salaries and Wages	1,535	17,501
Property and Ownership		
Purchased Services	25,272	26,873
Administrative		
Salaries and Wages	136,579	199,333
Purchased Services	10,546	11,303
Supplies and Expenses	27,518	39,540
Assessment	93,840	93,840
Total	268,483	344,016
Depreciation	207,227	193,526
Employee Benefits	653,947	841,958
Total Operating Expenses	5,896,900	6,351,177
INCOME (LOSS) FROM OPERATIONS	452,744	(462,114)
NON-OPERATING REVENUES (EXPENSES)		
Gain on Sale of County Property	1,600	-
Interest Income	1,386	474
Grants and Donations	27,425	6,675
Intergovernmental Transfer Program Funds	(368)	162,820
Total Non-Operating Revenues	30,043	169,969
NET INCOME (LOSS) BEFORE TRANSFERS TO GENERAL COUNTY	482,787	(292,145)
Transfers In	29,276	-
NET INCOME (LOSS)	512,063	(292,145)
NET POSITION - BEGINNING	3,859,667	4,151,812
NET POSITION - ENDING	$ 4,371,730	$ 3,859,667

THE NEIGHBORS OF DUNN COUNTY
CENTRAL NEIGHORHOOD
Schedule of Detailed Comparison of Revenues and Expenses
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Resident Services	$ 2,986,236	2,288,189
Other Revenue:		
Therapy Charges	841,320	607,305
Other Operating Revenue	165,888	124,794
Total Other Revenue	1,007,208	732,099
Total Operating Revenues	3,993,444	3,020,288
OPERATING EXPENSES		
Nursing Services		
Salaries and Wages	1,305,557	1,090,146
Purchased Services	1,210,151	997,887
Supplies and Expenses	56,116	54,672
Total	2,571,824	2,142,705
Laboratory and Radiology		
Purchased Services	4,314	3,445
Pharmacy		
Drugs and Medicines	16,341	49,693
Purchased Services	-	1,389
Total	16,341	51,082
Therapy		
Purchased Services	266,715	153,685
Supplies and Expenses	-	130
Total	266,715	153,815
Physician		
Purchased Services	-	528
Social Services		
Salaries and Wages	162,778	43,350
Patient Activities		
Salaries and Wages	(2,228)	63,922
Supplies and Expenses	2,246	12,427
Total	18	76,349
Dietary		
Salaries and Wages	(17,745)	157,499
Supplies and Expenses	228,305	170,593
Total	210,560	328,092
Plant Operations and Maintenance		
Interest Expense	22	-
Purchased Services	127,593	123,423
Supplies and Expenses	31,804	16,152
Utilities	122,531	102,805
Total	281,950	242,380

THE NEIGHBORS OF DUNN COUNTY
CENTRAL NEIGHORHOOD
Schedule of Detailed Comparison of Revenues and Expenses
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING EXPENSES (Continued)		
Housekeeping		
Purchased Services	-	8,352
Supplies and Expenses	15,697	14,322
Total	15,697	22,674
Laundry and Linen		
Supplies and Expenses	5,433	4,937
Transportation		
Purchased Services	5,813	10,560
Medical Records		
Salaries and Wages	(555)	13,186
Purchasing		
Salaries and Wages	(367)	10,564
Property and Ownership		
Purchased Services	25,272	9,694
Supplies and Expenses	-	1,938
Total	25,272	11,632
Administrative		
Salaries and Wages	57,657	108,160
Purchased Services	8,941	7,249
Supplies and Expenses	22,008	20,510
Assessment	91,800	91,800
Total	180,406	227,719
Depreciation	296,001	282,259
Employee Benefits	531,458	452,739
Total Operating Expenses	4,573,658	4,078,016
INCOME (LOSS) FROM OPERATIONS	(580,214)	(1,057,728)
NON-OPERATING REVENUES (EXPENSES)		
Rental Income	9,912	9,912
Gain on Sale of County Property	1,393	-
Interest Income	110	3
Grants and Donations	52,232	3,682
Intergovernmental Transfer Program Funds	2,083	96,308
Total Non-Operating Revenues	65,730	109,905
NET INCOME (LOSS) BEFORE TRANSFERS TO GENERAL COUNTY	(514,484)	(947,823)
Transfers In	29,276	-
NET INCOME (LOSS)	(485,208)	(947,823)
NET POSITION - BEGINNING	4,149,092	5,096,915
NET POSITION - ENDING	$ 3,663,884	$ 4,149,092

THE NEIGHBORS OF DUNN COUNTY
WEST NEIGHBORHOOD
Schedule of Detailed Comparison of Revenues and Expenses
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING REVENUES		
Resident Services	$ 5,781,964	$ 5,089,694
Other Revenue:		
Therapy Charges	436,045	577,061
Other Operating Revenue	168,948	180,589
Total Other Revenue	604,993	757,650
Total Operating Revenues	6,386,957	5,847,344
OPERATING EXPENSES		
Nursing Services		
Salaries and Wages	2,040,943	1,420,917
Purchased Services	1,721,240	2,311,778
Supplies and Expenses	83,229	98,233
Total	3,845,412	3,830,928
Laboratory and Radiology		
Purchased Services	44	2,616
Pharmacy		
Drugs and Medicines	32,945	66,619
Purchased Services	-	3,282
Total	32,945	69,901
Therapy		
Purchased Services	154,366	160,072
Supplies and Expenses	-	400
Total	154,366	160,472
Physician		
Purchased Services	-	1,551
Social Services		
Salaries and Wages	249,328	69,483
Patient Activities		
Salaries and Wages	23,042	69,440
Supplies and Expenses	1,752	2,466
Total	24,794	71,906
Dietary		
Salaries and Wages	13,758	187,177
Supplies and Expenses	191,782	177,546
Total	205,540	364,723
Plant Operations and Maintenance		
Purchased Services	177,955	142,193
Supplies and Expenses	56,188	25,460
Utilities	74,016	72,262
Total	308,159	239,915

THE NEIGHBORS OF DUNN COUNTY
WEST NEIGHBORHOOD
Schedule of Detailed Comparison of Revenues and Expenses
For the Years Ended December 31, 2024 and 2023

	2024	2023
OPERATING EXPENSES (Continued)		
Housekeeping		
Purchased Services	-	31,983
Supplies and Expenses	31,558	20,459
Total	31,558	52,442
Laundry and Linen		
Supplies and Expenses	3,672	9,552
Transportation		
Purchased Services	4,951	11,486
Medical Records		
Salaries and Wages	1,076	23,778
Purchasing		
Salaries and Wages	1,333	17,643
Property and Ownership		
Purchased Services	25,272	26,873
Supplies and Expenses	-	2,076
Total	25,272	28,949
Administrative		
Salaries and Wages	134,728	200,712
Purchased Services	19,540	10,907
Supplies and Expenses	36,500	116,319
Assessment	93,840	93,840
Total	284,608	421,778
Depreciation	207,522	194,022
Employee Benefits	758,288	741,473
Total Operating Expenses	6,138,868	6,312,618
INCOME (LOSS) FROM OPERATIONS	248,089	(465,274)
NON-OPERATING REVENUES (EXPENSES)		
Gain on Sale of County Property	1,600	-
Interest Income	103	213
Grants and Donations	32,717	2,408
Intergovernmental Transfer Program Funds	(64)	162,820
Total Non-Operating Revenues	34,356	165,441
NET INCOME (LOSS) BEFORE TRANSFERS TO GENERAL COUNTY	282,445	(299,833)
Transfers In	29,275	-
NET INCOME (LOSS)	311,720	(299,833)
NET POSITION - BEGINNING	4,298,406	4,598,239
NET POSITION - ENDING	$ 4,610,126	$ 4,298,406

ADDITIONAL REPORT

KerberRose

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the County Board of Supervisors
The Neighbors of Dunn County, Wisconsin
Menomonie, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Neighbors of Dunn County (The Neighbors), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise The Neighbors' basic financial statements and have issued our report thereon dated September 23, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Neighbors' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Neighbors' internal control. Accordingly, we do not express an opinion on the effectiveness of The Neighbors' internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

To the County Board of Supervisors
The Neighbors of Dunn County

The Neighbors' Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on The Neighbors' response to the finding identified in our audit and described in the accompanying schedule of findings and responses. The Neighbors' response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

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

KerberRose SC

KerberRose S.C.
Certified Public Accountants
Green Bay, Wisconsin
September 23, 2025

2024-001 Financial Reporting

Prior Year Finding No.	2023-001
Condition:	During our audit, we noted that the internal control system does not include a process for preparing the annual audited financial statements and the related disclosures in accordance with GAAP.
Criteria:	Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial position, change in net position, and disclosures in the financial statements in conformity with U.S. Generally Accepted Accounting Principles (GAAP).
Cause:	Management does not have the required experience and expertise to prepare financial statements. Therefore, management requested that KerberRose SC assist in preparing a draft of the audited financial statements, including the related footnote disclosures. The outsourcing is a result of management's cost/benefit decision to use our accounting expertise rather than incurring this internal resource cost.
Effect:	Although the auditors are assisting with the preparation of the financial statements and related footnotes, management of the County thoroughly reviews them and accepts responsibility for their completeness and accuracy.
Recommendation:	We recommend that management continues to make this decision on a cost/benefit basis.
Management's Response:	The County will continue to contract with an outside audit firm to complete the statements and related notes to comply with GAAP. Management does review and approve the financial statements and management accepts responsibility for the financial statements.
Responsible Official:	Beata Haug, County Finance Director
Anticipated Completion Date:	This finding will not completely resolve itself given the cost/benefit basis the County continues to make.

Form **W-9**
(Rev. March 2024)
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

Go to *www.irs.gov/FormW9* for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See *Specific Instructions* on page 3.

1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)

County of Dunn

2 Business name/disregarded entity name, if different from above.

All Departments

3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor ☐ C corporation ☐ S corporation ☐ Partnership ☐ Trust/estate

☐ LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) . . . . . ______

Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.

☑ Other (see instructions) Government

3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions . . . . ☐

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) ______

Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) ______

(Applies to accounts maintained outside the United States.)

5 Address (number, street, and apt. or suite no.). See instructions.

3001 US HWY 12 East

6 City, state, and ZIP code

Menomonie, WI 54751

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

☐☐☐ – ☐☐ – ☐☐☐☐

or

Employer identification number

3 9 – 6 0 0 5 6 9 0

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here Signature of U.S. person [signature] Date 1/2/2026

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/FormW9*.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they