

# Arbor Place, Inc. Endowment

---

## *\$5000 Endowment Match Form Application*

### ***Arbor Place, Inc.***

---

Ms Jill Gamez  
4076 Kothlow Ave  
Menomonie, WI 54751

jgamez@arborplaceinc.org  
O: 715-235-4537  
M: 715-523-1029

### ***Ms Jill Gamez***

---

4076 Kothlow Ave  
Menomonie, WI 54751

jgamez@arborplaceinc.org  
O: 715-235-4537  
M: 715-523-1029

# Application Form

---

## *Instructions*

---

### **Celebrate 30 Years with a \$5,000 Endowment Match!**

As part of our 30th anniversary celebration, the Community Foundation of Dunn County is excited to offer a special **\$5,000 Endowment Match** to help local nonprofits build lasting financial stability. Eligible organizations that establish a **new endowment fund** with the Foundation will receive a **dollar-for-dollar match** up to \$5,000, providing an immediate boost to their long-term sustainability.

To qualify for the **\$5,000 Endowment Match**, your nonprofit must be establishing a **new endowment fund** with the Community Foundation of Dunn County. Please follow these instructions carefully to complete your application:

We encourage you to discuss this program and your fundraising plan with staff and your organization's Board of Directors to ensure you are prepared to accept the terms and conditions of a challenge grant, if awarded. Please read the complete Endowment Challenge Grant Overview and FAQ's, found on our website at [www.cfdunncounty.org](http://www.cfdunncounty.org).

---

### **Required Attachments:**

- IRS determination letter of tax-exempt status as defined under 501(c)(3) of IRC. Governmental agencies/school districts must include a cover letter from chief executive officer. Under certain circumstances grants are awarded to religious organizations; applicants must provide documentation that the applicant is a qualified religious organization.
- List of current board members.
- Organizational policy or statement of practice about inclusivity or anti-discrimination.
- Letters of Support are required if another organization/individual is integral to the program

### **Required Financial Information**

- Organizational budget with projected revenues and expenses for current fiscal year.
- Audited financial statement (if available) for current year.
- Proof of most recent IRS 990 filing.
- Income statements from last two years showing actual income and budgeted expenses.
- Balance sheets from last two years showing assets and liabilities

### **Project Name\***

Arbor Place, Inc. Endowment

## *Applicant Information*

---

### **Organization Name\***

Arbor Place, Inc.

**Mailing Address\***

4076 Kothlow Ave, Menomonie WI 54751

**Is this a 501(c)3 Non Profit Organization?\***

Yes

**Is this a Governmental Agency/Unit of Government?\***

No

**What is your Federal EIN Number?\***

39-1266548

**Is your organization at least 5 years old, based on its Federal Determination Letter?\***

yes

## *Grant Narrative*

---

**Organization Background\***

Please provide a brief background, including a short summary of the organization's history, mission, goals, accomplishments and challenges. (Limit 2,000 characters)

Arbor Place, Inc. has been a cornerstone in Menomonie and the western Wisconsin region for nearly half a century, providing critical support and treatment for individuals battling substance use and mental health disorders. Established in 1976, the organization has continually evolved to meet the changing needs of the community, offering a range of treatment programs and services designed to foster recovery and well-being.

The mission of Arbor Place, Inc. is to provide prevention, treatment, renewal, and recovery opportunities to individuals, families, and communities impacted by substance use and mental health disorders. Our aim is to support clients through personalized treatment plans, helping them achieve long-term recovery and improve their quality of life.

Key goals:

1. Assist individuals in achieving and maintaining lifelong recovery from substance use and mental health disorders.
2. Offer individualized treatment plans that address the unique needs of each client.
3. Create a therapeutic environment that supports clients through every step of their recovery journey.

4. Engage in community education and prevention programs to reduce the incidence of substance use disorders.

Milestones:

- Diverse Treatment Programs
- Specialized Services
- Positively impacted countless individuals and families, providing them with the tools and support needed for successful recovery.
- Construction of a new facility in 2015 and in 2025 a unit specifically for women and children.

Despite the successes, Arbor Place, Inc. faces several ongoing challenges:

1. Funding and Resources: As a non-profit, securing adequate funding and resources to maintain and expand services is a constant challenge.
2. Stigma: Overcoming the stigma associated with substance use and mental health disorders to encourage more individuals to seek help.
3. Evolving Needs: Continuously adapting treatment programs to address the evolving needs of clients and emerging substance use trends.

## Organization Structure\*

Describe the current structure of your organization, including how the organization functions on a daily basis.

Arbor Place, inc. is a private non-profit agency with a governing board of up to nine members who can each serve a maximum of nine years as a board director. Board directors provide visionary leadership reflecting guidance from a community and regional perspective. One Executive Director provides leadership and guidance to five departments (support staff, prevention, outpatient, recovery support, and residential) that is comprised of 46 staff members (14 part-time, 32 full-time). Due to the sensitive nature of the services provided, we take a very limited number of volunteers. Each department has a departmental manager, and all staff have the proper education and credentials to provide high quality programming within the community. Day-to-day operational leadership is provided by departmental managers, with support and oversight from the Executive Director.

## Describe the organization's reasons for applying for this challenge grant.\*

Arbor Place, Inc. is applying for the challenge grant with the intent to establish a long-term, sustainable endowment fund that will strengthen our organization's financial foundation and ensure our ability to meet the evolving needs of our community well into the future. For over 50 years, Arbor Place has served individuals and families affected by substance use and mental health disorders in Dunn County and the surrounding region. While we are deeply committed to providing accessible, high-quality care to all who need it, we also recognize that long-term sustainability requires planning beyond annual operating budgets and short-term funding cycles. By establishing a permanent endowment fund, we are taking an intentional step toward ensuring Arbor Place remains a stable, resilient community asset for generations to come. The Dunn County Community Foundation's challenge grant opportunity is especially meaningful to us because it represents a shared investment in the future of local nonprofit leadership. The matching structure encourages fiscal responsibility, community partnership, and long-range vision—values that align closely with Arbor Place's mission and operating principles. By contributing \$5,000 of our own funds to match the Foundation's grant, we are not only demonstrating our readiness and commitment but also signaling our belief in the power of collaboration and long-term thinking. We view the creation of an endowment as both a financial strategy and a symbolic act. It will serve as a public statement that Arbor Place is here to stay—that we are not only responding to today's behavioral health crises but actively preparing to support future generations of families. The endowment will allow us to weather unexpected challenges and maintain critical

services even when other funding sources fluctuate. Also, establishing this fund through the Dunn County Community Foundation adds credibility, transparency, and local stewardship to our efforts.

## Does the organization have a strategic vision for the next 5 years? 25 years?\*

Please describe in detail.

Arbor Place, Inc. has a clear and forward-thinking strategic vision for the long and short term. Our vision is grounded in our long-standing commitment to improving behavioral health outcomes across our region, while also evolving to meet emerging community needs with creativity, sustainability, and compassion.

In the near term, our strategic focus is on addressing a critical service gap by opening our new Women and Children's Residential Treatment Unit. This program will provide a safe, trauma-informed environment for pregnant women and women with children to receive substance use disorder treatment while maintaining family unity. This expansion reflects both a response to urgent need and our organizational philosophy that recovery is most successful when it supports the entire family system.

Looking ahead, Arbor Place plans to pursue a broader continuum of care to address persistent gaps in the regional behavioral health system. This includes:

1. Developing recovery-focused, stable housing for individuals transitioning out of treatment.
2. Expanding into short-term, community-based crisis stabilization care to prevent unnecessary hospitalization and provide a more accessible alternative for individuals in acute behavioral health distress.
3. Exploring ways to offer medically monitored withdrawal management services, especially for populations that face barriers to detox services elsewhere.

As we plan for the future, we also recognize the need for financial resilience beyond traditional treatment funding models. Over the next decade and beyond, Arbor Place aims to explore mission-aligned business opportunities that generate sustainable income to support our clinical services. This could include social enterprises, real estate development for supportive housing, or other innovative ventures. Our goal is to diversify revenue streams in a way that remains true to our mission while increasing long-term stability and independence.

## Impact of Endowment\*

**Describe specifically how the annual disbursements from this endowment grant would be used to help the organization achieve its mission. Will the annual earnings go toward general operating? A specific program/purpose? Please note the purpose must serve Dunn County and be feasible throughout the life of the fund.**

The annual disbursements from the endowment grant will be used to support general operating expenses, allowing Arbor Place, Inc. to maintain flexibility in meeting the evolving needs of the individuals and families we serve. As a behavioral health provider with a growing range of services—including residential treatment, outpatient programs, prevention education, and recovery supports—our greatest need is sustainable, unrestricted funding that can help us continue delivering high-quality care regardless of fluctuations in other funding sources.

Unrestricted annual earnings will enable us to:

- 1) Support underfunded or unreimbursed portions of essential programs (such as recovery coaching or parenting education).
- 2) Invest in staff training and development to ensure evidence-based, trauma-informed care.

3) Respond to urgent needs—such as facility repairs, technology upgrades, or program supplies—without disrupting core services.

Additionally, having access to dependable endowment income strengthens our financial resilience and supports long-term strategic planning. It ensures we can remain focused on our mission: to provide high-quality, client-centered behavioral health and substance use disorder treatment that empowers individuals and families to build healthy, fulfilling lives.

While the immediate use will support general operations, we may also consider designating a portion of future disbursements to priority initiatives such as the Women and Children’s Residential Unit or community education efforts—depending on emerging needs and community impact goals.

Overall, annual endowment earnings will be used strategically to ensure Arbor Place continues to serve as a trusted, stable resource for individuals and families across our region—now and in the years to come.

### Impact of Challenge Grant\*

**If you were to receive a challenge grant, describe the impact it will have on the organization and to the community.**

Receiving a challenge grant would have a lasting impact on both Arbor Place and the community we serve. It would allow us to establish a permanent endowment fund, creating a stable, ongoing source of support for our behavioral health and substance use disorder services. This long-term investment strengthens our financial sustainability, ensures continuity of care, and allows us to respond flexibly to emerging needs. For the community, it means continued access to life-saving treatment, especially for vulnerable populations like pregnant women, families, and individuals in recovery. It also opens the door to future giving opportunities, inviting others, including those in recovery, to give back—a core tenet of the recovery journey.

## Attachments

---

### Letter from IRS\*

IRS determination letter of tax-exempt status as defined under 501(c)(3) of IRC. Governmental agencies/school districts must include a cover letter from chief executive officer. Under certain circumstances grants are awarded to religious organizations; applicants must provide documentation that the applicant is a qualified religious organization.

IRS determination letter of tax exempt status.pdf

### List of current board members.

Board of Directors Listing 2025.doc

□ **Organizational policy or statement of practice about inclusivity or anti-discrimination.\***

Arbor Place Inc Organization policy about inclusivity and anti descrimination.docx

□ **Organizational budget with projected revenues and expenses for current fiscal year.\***

2025 Budget for Board Review 1-6-2025.xlsx

**Audited financial statement (if available) for current year.\***

Final audit report - 2023.pdf

**Proof of most recent IRS 990 filing.\***

2023 Form 990 page 1.pdf

□ **Income statements from last two years showing actual income and budgeted expenses.\***

2022-2024 I&E.xlsx

**Balance sheets from last two years showing assets and liabilities\***

Balance Sheet 2024.pdf

## *Permissions*

---

**Agreement of the organization below certify that if awarded a challenge grant, the organization will:**

- Carry out the activities as described in the proposal, to the best of their ability.
- Submit significant changes in the scope or intentions of the project to the Foundation for approval.
- 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.
- The staff and volunteer leadership of your organization are fully committed to fulfilling the conditions outlined above and securing additional funding for your endowment fund at the Community Foundation of Dunn County.

### **Executive Director\***

An endowment campaign requires full cooperation and commitment from the nonprofit organization's leadership team. It is imperative that everyone has reviewed the merits of the endowment campaign and agrees to support it.

Please confirm that your Executive Director is fully aware of every aspect of this process and has fully signed off on this.

Yes

### **President of the Board of Directors\***

Has the President of the Board of Directors/Trustees fully consented to this and understands the responsibilities involved?

Yes

## File Attachment Summary

---

### *Applicant File Uploads*

- IRS determination letter of tax exempt status.pdf
- Board of Directors Listing 2025.doc
- Arbor Place Inc Organization policy about inclusivity and anti descrimination.docx
- 2025 Budget for Board Review 1-6-2025.xlsx
- Final audit report - 2023.pdf
- 2023 Form 990 page 1.pdf
- 2022-2024 I&E.xlsx
- Balance Sheet 2024.pdf



INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: NOV 28 2001

ARBOR PLACE INC  
320 21ST ST N  
MENOMONIE, WI 54751-2228

Employer Identification Number:  
39-1266548  
DLN:  
301241021  
Contact Person:  
TRINA F TINDAL ID# 31455  
Contact Telephone Number:  
(877) 829-5500  
Our Letter Dated:  
August 1977  
Addendum Applies:  
No

Dear Applicant:

This modifies our letter of the above date in which we stated that you would be treated as an organization that is not a private foundation until the expiration of your advance ruling period.

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3) is still in effect. Based on the information you submitted, we have determined that you are not a private foundation within the meaning of section 509(a) of the Code because you are an organization of the type described in section 509(a)(1) and 170(b)(1)(A)(vi).

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Letter 1050 (DO/CG)

ARBOR PLACE INC

Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script that reads "Steven T. Miller".

Steven T. Miller  
Director, Exempt Organizations

Arbor Place, Inc.  
Board Director List – 2025

Board Member Address	Employer	Telephone / Email	Service Start Date
John Achter 739 24 <sup>th</sup> Street N Menomonie, WI 54751 <b>Vice-President</b>	Universities of Wisconsin Sr. Director of Student Success and Wellbeing	C – 715-505-4812 jachter@uwsa.edu johnachter@gmail.com	April 1, 2019  (Term III expires 12/2027)
Steve Josephson 1704 Fox Run Menomonie, WI 54751	Retired Behavioral Health Staff from LCDHS	C – 715-279-7358 steve22di21@gmail.com	January 30, 2023  (Term I expires 12/2025)
Judy Berg Foust E5760 816 <sup>th</sup> Ave Colfax, WI 54730 <b>President</b>	Retired Educator from SDMA	C – 715-704-0983 dokes49@gmail.com	December 4, 2023  (Term I expires 12/2026)
Kristie Bugs 2310 4 <sup>th</sup> Street E, Apt 2 Menomonie, WI 54751	Retired Mental Health Professional from DCDHS	C – 715-440-4880 kristiebugs@aol.com	December 4, 2023  (Term I expires 12/2026)
DeLeana Strohl 2513 Lake Ct Road Altoona, WI 54720	UW-Stout Professor, Program Director for Rehabilitation Services	C – 651-314-4471 strohld@uwstout.edu	December 4, 2023  (Term I expires 12/2026)
Erika Klint Menomonie, WI <b>Treasurer</b>	Unemployed	erikanramon@gmail.com	April 7, 2025  (Term I expires 12/27)
Carol Diser-Ropella Menomonie, WI <b>Secretary</b>	Retired Educator from SDMA	C – 715-556-5201 cdropella@gmail.com	April 7, 2025  (Term I expires 12/27)
Doug Wahl N3987 490 <sup>th</sup> Street Menomonie, WI 54751	Retired Professionals from UW-Stout	C – 715-556-2501 Doug_wahl@yahoo.com	May 5, 2025  (Term I expires 12/27)
Barb Tysdahl Menomonie, WI	Retired Physician Assistant from Mayo Clinic Menomonie	C – 715-505-4885 Drbw72@hotmail.com	May 5, 2025  (Term I expires 12/27)

*Arbor Place Inc Organization policy about inclusivity and anti-discrimination taken from the Arbor Place Employee Handbook.*

**Equal Employment Opportunity Policy Statement**

It is the policy of Arbor Place, Inc. not to discriminate against any applicant for employment, or any employee because of age, color, sex, disability, national origin, race, religion, or veteran status. Arbor Place, Inc. will take affirmative action to ensure that the EEO Policy is implemented, with particular regard to: advertising, application procedures, compensation, demotion, employment, fringe benefits, job assignment, job classification, layoff, leave, promotion, recruitment, rehire, social activities, training, termination, transfer, upgrade, and working conditions. Arbor Place, Inc. will continue to make it understood by the employment entities with which it deals, and in employment opportunity announcements that the foregoing is company policy, and all employment decisions are based on individual merit only. It is the policy of Arbor Place, Inc. to ensure and maintain a working environment free of coercion, harassment, and intimidation at all job sites, and in all facilities at which employees are assigned to work. Any violation of the policy should be immediately reported to your supervisor or the company EEO Officer.

EEO Officer: Jill Gamez, Executive Director

**Disability Accommodation**

Arbor Place, Inc., is committed to providing equal employment opportunities to all employees, including qualified individuals with disabilities. Consistent with this commitment, Arbor Place, Inc. will provide a reasonable accommodation to disabled applicants and employees if the reasonable accommodation would allow the individual to perform the essential functions of the job, unless doing so would create an undue hardship. In general, it is an employee's responsibility to notify their supervisor or the Human Resources Coordinator they need an accommodation because of a disability. Upon doing so, Human Resources may ask for the employee's input, the type of accommodation the employee believes may be necessary, or the functional limitations caused by the disability. An employee may be required to provide supporting documents showing that they have a disability within the meaning of the law, and that the disability necessitates a reasonable accommodation. When appropriate, Arbor Place, Inc. may also need an employee's written permission to obtain Revised March 2024 additional information from the employee's physician or other medical or

rehabilitation professional. Any information obtained is kept confidential. All requests for reasonable accommodations will be considered consistent with Arbor Place, Inc., needs, in accordance with state and federal law. Arbor Place, Inc., encourages employees to suggest specific reasonable accommodations that the employee and the employee's healthcare provider believe would allow the employee to perform their job. However, Arbor Place, Inc., is not required to make the specific accommodation requested by the employee and may provide an alternative, effective accommodation, to the extent any reasonable accommodation can be made without imposing an undue hardship on Arbor Place, Inc. Individuals will not be retaliated against for requesting an accommodation in good faith. If employees or applicants feel that they or someone else may have been subjected to conduct that violates this policy, they should report it immediately to Human Resources.

### **Discrimination**

You shall not, in any way, participate in discrimination on the basis of race, color, sex, sexual orientation, age, religion, national origin, marital status, political belief, mental or physical handicap, or other preference or personal characteristic, condition or status. This includes acts of discrimination against clients, their families, and other staff at Arbor Place, Inc. Behavior that is construed as discriminatory shall be grounds for immediate termination of employment.

		2024 Total	2025 Total	Admin
Revenue/Expense	Account 1	Actual	Budget	2025 Budget
<b>Revenues</b>		\$ 968	\$ -	\$ -
	Commercial	\$ 20	\$ -	\$ -
	Dunn County DHS Support	\$ 308,786	\$ 309,600	\$ -
	Grant Revenue	\$ 1,861,639	\$ 4,410,392	\$ 1,016
	Other County Support	\$ 498,587	\$ 492,000	\$ -
	Other income	\$ 36,085	\$ 20,202	\$ 8,202
	Other income	\$ -	\$ -	\$ -
	OWI Assessments	\$ 650	\$ -	\$ -
	Private pay/insurance	\$ 2,446,986	\$ 2,460,000	\$ -
<b>Revenue Total</b>		<b>\$ 5,153,721</b>	<b>\$ 7,692,195</b>	<b>\$ 9,218</b>
<b>Expense</b>				
	Salaries and wages	\$ 2,013,572	\$ 2,296,296	\$ 350,453
	Employee benefits	\$ 287,757	\$ 353,832	\$ 56,714
	Payroll taxes	\$ 153,962	\$ 159,480	\$ 30,000
	Subcontracted services	\$ 169,825	\$ 268,710	\$ 1,200
	Technology equipment	\$ 238,306	\$ 260,291	\$ 14,991
	Interest	\$ 153,644	\$ 154,740	\$ 5,760
	Food	\$ 88,531	\$ 87,600	\$ -
	Utilities	\$ 47,461	\$ 48,960	\$ 1,860
	Telephone	\$ 13,977	\$ 14,084	\$ 404
	Repairs and maintenance	\$ 1,355,253	\$ 3,358,768	\$ 1,800
	Conferences and training	\$ 53,326	\$ 71,959	\$ 1,200
	Advertising	\$ 57,994	\$ 93,300	\$ 3,600
	Professional fees	\$ 28,641	\$ 28,515	\$ 28,515
	House supplies	\$ 61,500	\$ 63,039	\$ 399
	Insurance	\$ 54,053	\$ 54,146	\$ 1,994
	Licenses and certificates	\$ 9,669	\$ 385	\$ 385
	Postage	\$ 2,103	\$ 1,846	\$ 226
	Printing	\$ 8,520	\$ 7,508	\$ 788
	Miscellaneous	\$ 47,712	\$ 56,966	\$ 8,160
	Rent	\$ 29,057	\$ -	\$ -
	Clinic expenses	\$ 96	\$ 15,600	\$ -
	Grant-related expenses	\$ 12,392	\$ -	\$ -
	Bad debt	\$ 14,905	\$ 45,683	\$ -
	Depreciation	\$ 102,136	\$ 102,136	\$ 3,820
<b>Expense Total</b>		<b>\$ 5,004,391</b>	<b>\$ 7,543,845</b>	<b>\$ 512,270</b>

Residential	OutPatient	Prevention	Capital Project	Hope 3
2025 Budget	2025 Budget	2025 Budget	2025 Budget	2025 Budget
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 170,400	\$ 139,200	\$ -	\$ -	\$ -
\$ -	\$ 152,928	\$ 276,000	\$ 3,477,780	\$ 502,668
\$ 492,000	\$ -	\$ -	\$ -	\$ -
\$ 12,000	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,824,000	\$ 636,000	\$ -	\$ -	\$ -
<b>\$ 2,498,400</b>	<b>\$ 928,128</b>	<b>\$ 276,000</b>	<b>\$ 3,477,780</b>	<b>\$ 502,668</b>
\$ 834,793	\$ 594,527	\$ 164,919	\$ 151,352	\$ 200,252
\$ 134,400	\$ 93,137	\$ 26,728	\$ -	\$ 42,853
\$ 65,520	\$ 51,480	\$ 12,480	\$ -	\$ -
\$ 66,000	\$ 81,600	\$ 1,200	\$ -	\$ 118,710
\$ 77,497	\$ 128,000	\$ 18,000	\$ -	\$ 21,803
\$ 125,100	\$ 22,080	\$ 1,800	\$ -	\$ -
\$ 84,000	\$ 1,200	\$ 2,400	\$ -	\$ -
\$ 28,800	\$ 12,000	\$ 6,300	\$ -	\$ -
\$ 8,400	\$ 3,120	\$ 2,160	\$ -	\$ -
\$ 26,400	\$ 3,840	\$ 300	\$ 3,326,428	\$ -
\$ 12,000	\$ 16,800	\$ 28,800	\$ -	\$ 13,159
\$ 18,000	\$ 21,300	\$ 16,800	\$ -	\$ 33,600
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 48,000	\$ 14,400	\$ 240	\$ -	\$ -
\$ 43,200	\$ 8,400	\$ 552	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 1,200	\$ 420	\$ -	\$ -	\$ -
\$ 3,600	\$ 2,400	\$ 720	\$ -	\$ -
\$ 12,000	\$ 24,000	\$ 1,800	\$ -	\$ 11,006
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 15,600
\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ 45,683
\$ 82,577	\$ 14,554	\$ 1,185	\$ -	\$ -
<b>\$ 1,671,487</b>	<b>\$ 1,093,258</b>	<b>\$ 286,384</b>	<b>\$ 3,477,780</b>	<b>\$ 502,666</b>

2025

Revenue/Expense	Account 1	January	February	March	April	May
<b>Revenues</b>		\$0	\$0	\$0	\$0	\$0
	Commercial	\$0	\$0	\$0	\$0	\$0
	Dunn County DHS Support	\$25,800	\$25,800	\$25,800	\$25,800	\$25,800
	Grant Revenue	\$512,440	\$512,440	\$512,440	\$512,440	\$512,440
	Other County Support	\$41,000	\$41,000	\$41,000	\$41,000	\$41,000
	Other income	\$1,684	\$1,684	\$1,684	\$1,684	\$1,684
	Other income	\$0	\$0	\$0	\$0	\$0
	OWI Assessments	\$0	\$0	\$0	\$0	\$0
	Private pay/insurance	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000
<b>Revenue Total</b>		<b>\$785,924</b>	<b>\$785,924</b>	<b>\$785,924</b>	<b>\$785,924</b>	<b>\$785,924</b>
<b>Expense</b>						
	Salaries and wages	\$197,664	\$197,664	\$197,664	\$197,664	\$197,664
	Employee benefits	\$29,486	\$29,486	\$29,486	\$29,486	\$29,486
	Payroll taxes	\$13,290	\$13,290	\$13,290	\$13,290	\$13,290
	Subcontracted services	\$22,393	\$22,393	\$22,393	\$22,393	\$22,393
	Technology equipment	\$19,452	\$19,452	\$24,452	\$26,317	\$19,452
	Interest	\$12,895	\$12,895	\$12,895	\$12,895	\$12,895
	Food	\$7,300	\$7,300	\$7,300	\$7,300	\$7,300
	Utilities	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080
	Telephone	\$1,174	\$1,174	\$1,174	\$1,174	\$1,174
	Repairs and maintenance	\$418,499	\$418,499	\$418,499	\$418,499	\$418,499
	Conferences and training	\$5,997	\$5,997	\$5,997	\$5,997	\$5,997
	Advertising	\$7,775	\$7,775	\$7,775	\$7,775	\$7,775
	Professional fees	\$600	\$600	\$600	\$16,770	\$600
	House supplies	\$5,253	\$5,253	\$5,253	\$5,253	\$5,253
	Insurance	\$4,512	\$4,512	\$4,512	\$4,512	\$4,512
	Licenses and certificates	\$32	\$32	\$32	\$32	\$32
	Postage	\$154	\$154	\$154	\$154	\$154
	Printing	\$626	\$626	\$626	\$626	\$626
	Miscellaneous	\$4,747	\$4,747	\$4,747	\$4,747	\$4,747
	Rent	\$0	\$0	\$0	\$0	\$0
	Clinic expenses	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300
	Grant-related expenses	\$0	\$0	\$0	\$0	\$0
	Bad debt	\$3,807	\$3,807	\$3,807	\$3,807	\$3,807
	Depreciation	\$8,511	\$8,511	\$8,511	\$8,511	\$8,511
<b>Expense Total</b>		<b>\$769,546</b>	<b>\$769,546</b>	<b>\$774,546</b>	<b>\$792,581</b>	<b>\$769,546</b>

# Budget by Month

June	July	August	September	October	November	December	FY Total
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$25,800	\$25,800	\$25,800	\$25,800	\$25,800	\$25,800	\$25,800	\$309,600
\$512,440	\$512,440	\$512,440	\$77,718	\$77,718	\$77,718	\$77,718	\$4,410,392
\$41,000	\$41,000	\$41,000	\$41,000	\$41,000	\$41,000	\$41,000	\$492,000
\$1,684	\$1,684	\$1,684	\$1,684	\$1,684	\$1,684	\$1,684	\$20,202
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$205,000	\$2,460,000
<b>\$785,924</b>	<b>\$785,924</b>	<b>\$785,924</b>	<b>\$351,201</b>	<b>\$351,201</b>	<b>\$351,201</b>	<b>\$351,201</b>	<b>\$7,692,195</b>
\$197,664	\$197,664	\$197,664	\$178,745	\$178,745	\$178,745	\$178,745	\$2,296,296
\$29,486	\$29,486	\$29,486	\$29,486	\$29,486	\$29,486	\$29,486	\$353,832
\$13,290	\$13,290	\$13,290	\$13,290	\$13,290	\$13,290	\$13,290	\$159,480
\$22,393	\$22,393	\$22,393	\$22,393	\$22,393	\$22,393	\$22,393	\$268,710
\$24,452	\$19,452	\$19,452	\$24,452	\$19,452	\$19,452	\$24,452	\$260,291
\$12,895	\$12,895	\$12,895	\$12,895	\$12,895	\$12,895	\$12,895	\$154,740
\$7,300	\$7,300	\$7,300	\$7,300	\$7,300	\$7,300	\$7,300	\$87,600
\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$4,080	\$48,960
\$1,174	\$1,174	\$1,174	\$1,174	\$1,174	\$1,174	\$1,174	\$14,084
\$418,499	\$418,499	\$418,499	\$2,695	\$2,695	\$2,695	\$2,695	\$3,358,768
\$5,997	\$5,997	\$5,997	\$5,997	\$5,997	\$5,997	\$5,997	\$71,959
\$7,775	\$7,775	\$7,775	\$7,775	\$7,775	\$7,775	\$7,775	\$93,300
\$600	\$600	\$5,745	\$600	\$600	\$600	\$600	\$28,515
\$5,253	\$5,253	\$5,253	\$5,253	\$5,253	\$5,253	\$5,253	\$63,039
\$4,512	\$4,512	\$4,512	\$4,512	\$4,512	\$4,512	\$4,512	\$54,146
\$32	\$32	\$32	\$32	\$32	\$32	\$32	\$385
\$154	\$154	\$154	\$154	\$154	\$154	\$154	\$1,846
\$626	\$626	\$626	\$626	\$626	\$626	\$626	\$7,508
\$4,747	\$4,747	\$4,747	\$4,747	\$4,747	\$4,747	\$4,747	\$56,966
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	\$15,600
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$3,807	\$3,807	\$3,807	\$3,807	\$3,807	\$3,807	\$3,807	\$45,683
\$8,511	\$8,511	\$8,511	\$8,511	\$8,511	\$8,511	\$8,511	\$102,136
<b>\$774,546</b>	<b>\$769,546</b>	<b>\$774,692</b>	<b>\$339,824</b>	<b>\$334,824</b>	<b>\$334,824</b>	<b>\$339,824</b>	<b>\$7,543,845</b>

# **FINANCIAL STATEMENTS**

ARBOR PLACE, INC  
MENOMONIE, WISCONSIN

FOR THE YEARS ENDED  
DECEMBER 31, 2023 AND 2022

Arbor Place, Inc.  
Table of Contents  
December 31, 2023 and 2022

	<u>Page No.</u>
<b>Independent Auditor's Report</b>	3
<b>Financial Statements</b>	
Statements of Financial Position	6
Statements of Activities	7
Statements of Functional Expenses	9
Statements of Cash Flows	11
Notes to the Financial Statements	12
<b>Supplementary Information</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	21
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	23
Schedule of Expenditures of Federal and State Awards	25
Notes to the Schedule of Expenditures of Federal and State Awards	27
Schedule of Findings and Questioned Costs	28
Schedule of Functional Revenues and Expenses	29
Calculation of Reserve and Amount Due to Purchasers - Residential	30
Calculation of Reserve and Amount Due to Purchasers - Outpatient	31
Units of Service (Unaudited)	32

## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Arbor Place, Inc.  
Menomonie, Wisconsin

### Opinion

We have audited the accompanying financial statements of Arbor Place, Inc., a nonprofit organization, (the Organization), which comprise the statements of financial position as of December 31, 2023 and 2022, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Arbor Place, Inc. as of December 31, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Arbor Place, Inc. ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

#### **Other Matters**

#### **Supplementary Information in Relation to the Financial Statements as a Whole**

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information on pages 21 - 32 and the accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with 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 financial statements as a whole.

The Units of Service report is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information, which is of a nonaccounting nature, has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.



**Abdo**  
Minneapolis, Minnesota  
July 1, 2024



## FINANCIAL STATEMENTS

Arbor Place, Inc.  
Statements of Financial Position  
December 31, 2023 and 2022

	2023	2022
<b>Assets</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 59,513	\$ 434,978
Restricted cash	121,265	-
Accounts and grants receivable, net of allowance of \$29,470 and \$22,930 for 2023 and 2022, respectively.	466,851	341,240
Prepaid expenses	37,250	10,048
Total Current Assets	684,879	786,266
<b>Property and Equipment</b>		
Land	315,000	337,902
Building	3,965,134	3,942,232
Furniture and equipment	385,228	422,408
Construction in progress	12,475	-
Leasehold improvements	66,202	66,202
Vehicles	40,307	40,307
Total Property and Equipment, Cost	4,784,346	4,809,051
Less Accumulated Depreciation	(1,355,924)	(1,278,272)
Total Property and Equipment, Net	3,428,422	3,530,779
<b>Other Noncurrent Assets</b>		
Right of use asset	30,993	61,520
Total Assets	\$ 4,144,294	\$ 4,378,565
<b>Liabilities and Net Assets</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 37,115	\$ 27,764
Accrued expenses	92,204	61,986
Accrued interest	5,560	4,765
Accrued other liabilities	17,128	9,439
Refundable advances	225,885	253,574
Long-term debt, current portion	79,148	57,572
Finance lease liability, current portion	-	7,145
Operating lease liability, current portion	30,993	30,527
Total Current Liabilities	488,033	452,772
<b>Long-Term Liabilities</b>		
Long-term debt, noncurrent portion	4,380,728	4,460,345
Finance lease liability, noncurrent portion	-	5,339
Operating lease liability, noncurrent portion	-	30,993
Total Long-Term Liabilities	4,380,728	4,496,677
Total Liabilities	4,868,761	4,949,449
<b>Net Assets</b>		
Without donor restrictions	(724,467)	(573,384)
With donor restrictions	-	2,500
Total Net Assets	(724,467)	(570,884)
Total Liabilities and Net Assets	\$ 4,144,294	\$ 4,378,565

See Independent Auditor's Report and Notes to the Financial Statements.

Arbor Place, Inc.  
 Statements of Activities  
 For the Year Ended December 31, 2023

	2023		Total
	Without Donor Restrictions	With Donor Restrictions	
Support and Revenues			
Support			
Dunn County Department of Human Services	\$ 582,840	\$ -	\$ 582,840
Other counties	411,875	-	411,875
Other grant	373,177	-	373,177
Total Support	<u>1,367,892</u>	<u>-</u>	<u>1,367,892</u>
Revenues			
Private pay and insurance	1,999,711	-	1,999,711
Other income	8,881	-	8,881
Total Revenues	<u>2,008,592</u>	<u>-</u>	<u>2,008,592</u>
Net Assets Released from Restrictions	<u>2,500</u>	<u>(2,500)</u>	<u>-</u>
Total Support and Revenues	<u>3,378,984</u>	<u>(2,500)</u>	<u>3,376,484</u>
Expenses			
Program services			
Residential services	1,546,144	-	1,546,144
Outpatient services	1,205,472	-	1,205,472
Prevention services	376,026	-	376,026
Total Program Services	<u>3,127,642</u>	<u>-</u>	<u>3,127,642</u>
Supporting services	<u>402,425</u>	<u>-</u>	<u>402,425</u>
Total Expenses	<u>3,530,067</u>	<u>-</u>	<u>3,530,067</u>
Change in Net Assets	(151,083)	(2,500)	(153,583)
Net Assets, January 1	<u>(573,384)</u>	<u>2,500</u>	<u>(570,884)</u>
Net Assets, December 31	<u><u>\$ (724,467)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (724,467)</u></u>

See Independent Auditor's Report and Notes to the Financial Statements.

Arbor Place, Inc.  
 Statements of Activities (Continued)  
 For the Year Ended December 31, 2022

	2022		
	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenues			
Support			
Dunn County Department of Human Services	\$ 707,767	\$ -	\$ 707,767
Other counties	456,132	-	456,132
Other grant	131,037	-	131,037
Total Support	<u>1,294,936</u>	<u>-</u>	<u>1,294,936</u>
Revenues			
Private pay and insurance	1,803,579	-	1,803,579
OWI assessments	22,163	-	22,163
Other income	6,119	-	6,119
Total Revenues	<u>1,831,861</u>	<u>-</u>	<u>1,831,861</u>
Total Support and Revenues	<u>3,126,797</u>	<u>-</u>	<u>3,126,797</u>
Expenses			
Program services			
Residential services	1,241,820	-	1,241,820
Outpatient services	967,493	-	967,493
Prevention services	403,443	-	403,443
Total Program Services	<u>2,612,756</u>	<u>-</u>	<u>2,612,756</u>
Supporting services	401,619	-	401,619
Total Expenses	<u>3,014,375</u>	<u>-</u>	<u>3,014,375</u>
Change in Net Assets	112,422	-	112,422
Net Assets, January 1	<u>(685,806)</u>	<u>2,500</u>	<u>(683,306)</u>
Net Assets, December 31	<u><u>\$ (573,384)</u></u>	<u><u>\$ 2,500</u></u>	<u><u>\$ (570,884)</u></u>

See Independent Auditor's Report and Notes to the Financial Statements.

Arbor Place, Inc.  
Statements of Functional Expenses  
For the Year Ended December 31, 2023

	2023					
	Program Services					
	Residential Services	Outpatient Services	Prevention Services	Total Program Services	Supporting Services	Total Expenses
Salaries and Related Expenses						
Salaries and wages	\$ 653,924	\$ 604,160	\$ 207,237	\$ 1,465,321	\$ 282,633	\$ 1,747,954
Employee benefits	50,916	83,650	41,596	176,162	23,916	200,078
Payroll taxes	55,231	49,331	17,129	121,691	21,853	143,544
Total Salaries and Related Expenses	760,071	737,141	265,962	1,763,174	328,402	2,091,576
Expenses						
Advertising	13,411	29,961	34,787	78,159	973	79,132
Bad debts	183,251	59,688	-	242,939	-	242,939
Clinic expense	515	-	-	515	-	515
Conferences and training	13,945	10,821	21,604	46,370	444	46,814
Depreciation expense	86,378	16,946	2,014	105,338	4,538	109,876
Food	86,215	13,987	2,128	102,330	533	102,863
Grant-related expenses	447	3,609	3,296	7,352	-	7,352
House supplies	32,469	38,132	60	70,661	279	70,940
Insurance	31,232	5,563	782	37,577	3,469	41,046
Interest	127,394	22,443	1,827	151,664	6,776	158,440
Licenses and certificates	3,819	3,880	1,399	9,098	563	9,661
Miscellaneous	5,778	3,693	1,783	11,254	621	11,875
Office expense	11,707	3,943	1,552	17,202	1,960	19,162
Postage	2,141	474	80	2,695	105	2,800
Printing	131	728	30	889	26	915
Professional fees	2,052	1,574	542	4,168	23,957	28,125
Rent	-	17,771	13,437	31,208	-	31,208
Repairs and maintenance	39,392	4,111	323	43,826	6,781	50,607
Subcontracted services	52,674	115,039	2,629	170,342	25	170,367
Technology equipment	49,441	102,460	15,806	167,707	19,355	187,062
Telephone	5,122	1,689	930	7,741	327	8,068
Utilities	38,559	11,819	5,055	55,433	3,291	58,724
Total Expenses	\$ 1,546,144	\$ 1,205,472	\$ 376,026	\$ 3,127,642	\$ 402,425	\$ 3,530,067

See Independent Auditor's Report and Notes to the Financial Statements.

Arbor Place, Inc.  
Statements of Functional Expenses (Continued)  
For the Year Ended December 31, 2022

	2022					
	Program Services				Supporting	Total
	Residential Services	Outpatient Services	Other Program Services	Total Program Services	Services	Expenses
Salaries and Related Expenses						
Salaries and wages	\$ 617,906	\$ 592,954	\$ 219,597	\$ 1,430,457	\$ 246,795	\$ 1,677,252
Employee benefits	46,200	69,214	21,053	136,467	13,180	149,647
Payroll taxes	49,732	44,536	16,851	111,119	20,118	131,237
Total Salaries and Related Expenses	<u>713,838</u>	<u>706,704</u>	<u>257,501</u>	<u>1,678,043</u>	<u>280,093</u>	<u>1,958,136</u>
Expenses						
Advertising	25,413	10,294	48,904	84,611	2,758	87,369
Clinic expense	1,781	229	-	2,010	-	2,010
Conferences and training	19,831	13,605	12,330	45,766	2,330	48,096
Depreciation expense	86,797	17,890	1,277	105,964	4,129	110,093
Food	63,931	1,575	172	65,678	104	65,782
Grant-related expenses	2,947	-	17,198	20,145	-	20,145
House supplies	26,018	13,648	47	39,713	272	39,985
Insurance	24,159	4,367	968	29,494	2,583	32,077
Interest	126,662	26,479	1,991	155,132	5,428	160,560
Licenses and certificates	895	790	290	1,975	560	2,535
Miscellaneous	8,040	3,338	2,444	13,822	494	14,316
Office expense	19,080	7,718	1,628	28,426	2,609	31,035
Postage	2,124	400	8,903	11,427	-	11,427
Printing	-	-	8,801	8,801	427	9,228
Professional fees	1,656	1,301	354	3,311	52,607	55,918
Rent	46	28,647	877	29,570	8	29,578
Repairs and maintenance	28,521	8,692	301	37,514	4,332	41,846
Subcontracted services	8,599	53,755	1,886	64,240	27,747	91,987
Technology equipment	36,053	58,697	36,902	131,652	12,977	144,629
Telephone	5,191	1,070	77	6,338	247	6,585
Utilities	40,238	8,294	592	49,124	1,914	51,038
Total Expenses	<u>\$ 1,241,820</u>	<u>\$ 967,493</u>	<u>\$ 403,443</u>	<u>\$ 2,612,756</u>	<u>\$ 401,619</u>	<u>\$ 3,014,375</u>

See Independent Auditor's Report and Notes to the Financial Statements.

Arbor Place, Inc.  
Statements of Cash Flows  
For the Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Cash Flows from Operating Activities		
Change in net assets	\$ (153,583)	\$ 112,422
Adjustment to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation expense	109,876	110,093
Bad debt expense	242,939	-
Loss on disposal of property and equipment	4,956	-
Amortization of operating right-of-use asset	30,527	-
(Increase) decrease in assets:		
Accounts and grants receivable, net	(368,550)	14,588
Prepaid expenses	(27,202)	(6,630)
Increase (decrease) in liabilities:		
Accounts payable	9,351	11,612
Accrued expenses	30,218	(8,632)
Accrued interest	795	(6,279)
Accrued other liabilities	7,689	1,623
Refundable advances	(27,689)	(53,836)
Operating lease obligations	(30,527)	-
Net Cash Provided (Used) by Operating Activities	<u>(171,200)</u>	<u>174,961</u>
Cash Flows from Investing Activities		
Purchase of property and equipment	<u>(12,475)</u>	<u>-</u>
Cash Flows From Financing Activities		
Proceeds from long-term debt	5,834	-
Payments on long-term debt	(63,875)	(89,006)
Payments on finance lease obligation	(12,484)	(8,150)
Net Cash Used by Financing Activities	<u>(70,525)</u>	<u>(97,156)</u>
Change in Cash and Cash Equivalents	(254,200)	77,805
Beginning Cash, Cash Equivalents, and Restricted Cash	<u>434,978</u>	<u>357,173</u>
Ending Cash, Cash Equivalents, and Restricted Cash	<u>\$ 180,778</u>	<u>\$ 434,978</u>
Reconciliation of Cash, Cash Equivalents, and Restricted Cash:		
Amounts reported within the balance sheet that sum to the total above:		
Cash and cash equivalents	\$ 59,513	\$ 434,978
Restricted cash	<u>121,265</u>	<u>-</u>
Total Cash, Cash Equivalents, and Restricted Cash	<u>\$ 180,778</u>	<u>\$ 434,978</u>
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for:		
Interest	<u>\$ 152,880</u>	<u>\$ 155,795</u>
Supplemental Schedule of Noncash Investing and Financing Activities		
Right of use lease assets obtained in exchange for new operating lease liabilities	<u>\$ -</u>	<u>\$ 91,589</u>

See Independent Auditor's Report and Notes to the Financial Statements.

Arbor Place, Inc.  
Notes to the Financial Statements  
December 31, 2023 and 2022

## Note 1: Summary of Significant Accounting Policies

### A. Nature of Activities

Arbor Place, Inc. (the Organization) operates a rehabilitation and chemical dependency center to accommodate people in West Central Wisconsin. The Organization receives the majority of its funding from various county human services departments. The Organization is a non-profit corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from state income tax.

### B. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Contributions received are recorded as an increase in net assets without donor restrictions, or net assets with donor restrictions depending on the existence or nature of any donor restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions (Unrestricted) - Net assets without donor restrictions are those resources over which the Organization has discretionary control.

Net Assets With Donor Restrictions (Restricted) - Net assets with donor restrictions are those resources subject to donor-imposed restrictions, which will be satisfied by actions of the Organization and/or the passage of time. Donor restricted contributions, whose restrictions are met in the same reporting period, are reported as unrestricted support. Some resources are subject to donor-imposed restrictions that they be maintained permanently by the Organization. The Organization had no permanently restricted assets for years ended December 31, 2023 and 2022.

### C. Use of Estimates

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

### D. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with a maturity of three months or less to be cash equivalents. At times, balances maintained at financial institutions may exceed the federally insured limit.

### E. Restricted Cash

Restricted cash maintains cash in accordance with provisions of the agreement with the United States Department of Agriculture. The funds are to be used solely for the payment of the mortgage. An additional requirement is needed to transfer \$1,950 into the restricted cash account monthly until it reaches a balance of \$234,000 to reach a year's worth of payments.

### F. Accounts and Grants Receivable and Allowance for Credit Losses

Accounts receivable consist of amounts due for program services rendered, and grants receivable consist of grants awarded but not yet received. All receivables are unsecured and stated at the amount management expects to be collected from outstanding balances. Management provides for probable uncollectible amounts through a provision for credit loss expense and an adjustment to a valuation allowance based on the assessment of the current status of individual accounts. Balances that are still outstanding after management has made reasonable collection efforts are written off through a charge to the valuation allowance and a credit to the respective receivable. As of December 31, 2023 and 2022, allowance for credit losses was \$29,470 and \$22,930, respectively.

Arbor Place, Inc.  
Notes to the Financial Statements  
December 31, 2023 and 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

**G. Prepaid Expenses**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses in the financial statements.

**H. Property and Equipment**

Property and equipment are recorded at cost or, in the case of contributed property, at fair value at the date of contribution. Expenditures for replacements, maintenance, and repairs that do not improve or extend the life of the respective assets are expensed as incurred. At the time assets are retired or otherwise disposed of, the cost and related accumulated depreciation are eliminated from the accounts and any resulting gain or loss is included in the statement of activities. The Organization generally capitalizes asset purchases over \$1,500.

Assets are depreciated using the straight-line method over the following useful lives:

<u>Assets</u>	<u>Useful Lives in Years</u>
Building	10 - 39
Furniture and equipment	5 - 7
Leasehold improvements	3 - 7
Vehicles	5

For the years ended December 31, 2023 and 2022, depreciation expense was \$109,876 and \$110,092, respectively.

**I. Leases**

The Organization determines if an arrangement is a lease at inception. If an arrangement contains a lease, the Organization performs a lease classification test to determine if the lease is an operating lease or a finance lease. Right-of-use (ROU) assets represent the right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease. Finance lease liabilities are recognized on the commencement date of the lease based on the present value of the future lease payments over the lease term and are included in long-term liabilities and current liabilities on the statement of financial position. ROU assets are valued at the initial measurement of the lease liability, plus any indirect costs or rent prepayments, and reduced by any lease incentives and any deferred lease payments. Finance ROU assets are recorded on the face of the statement of financial position and are amortized over the lease term. To determine the present value of lease payments on lease commencement, the Organization uses the implicit rate when readily determinable. Lease terms include options to extend or terminate the lease when it is reasonably certain that the Organization will exercise that option. Lease expense is recognized on a straight-line basis over the life of the lease and is included within operating expenses on the statement of activities. The Organization has made the following elections related to leases:

- The Organization has elected to use a risk-free rate as the discount rate on all classes of underlying assets when an implicit rate is not readily available.
- The Organization has elected the practical expedient to account for the lease and non-lease components as a single lease component for classes of underlying assets.
- The Organization has elected to apply the short-term lease exception to all leases with a term of one year or less. Short-term leases will not be capitalized.

Arbor Place, Inc.  
Notes to the Financial Statements  
December 31, 2023 and 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

**J. In-kind Goods and Services**

Contributions of donated non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance non-financial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

**K. Revenue Recognition Policy**

The Organization follows the provisions of Accounting Standards Codification 606, *Contracts with Customers* on revenues derived from private pay & insurance and OWI assessments.

In the case of private pay and insurance, revenue is recognized after the service is provided, which is at a point in time.

In the case of OWI assessments, revenue is recognized after the service is provided, which is at a point in time.

- **Performance Obligations**

The performance obligation related to private pay and insurance is satisfied upon completion of the service; therefore, the Organization recognizes revenue at a point in time.

The performance obligation related OWI assessments is satisfied upon completion of the service; therefore, the Organization recognizes revenue at a point in time.

- **Contract Balances**

The Organization may offer payment terms resulting in accounts receivable, which are considered contract assets. Accounts receivable included on the statement of financial position represents all amounts billed and earned in the current year.

Contract assets and liabilities are as follows for the years ending December 31:

	2023	2022	2021
Contract Assets			
Private pay, insurance, and OWI receivables	\$ 285,315	\$ 221,995	\$ 130,519
Grants and contracts receivable	211,006	142,174	225,308
Total Contract Assets	\$ 496,321	\$ 364,169	\$ 355,827

The Organization's other revenues are explicitly excluded from the scope of ASC Topic 606 and are not recorded in accordance with that standard.

Government contract funds are generally considered nonexchange transactions and are recorded as revenue when earned as conditions on eligible expenditures are met. Revenue is earned when eligible expenditures, as defined in each grant or contract, are incurred. Funds received but not yet earned are recorded as contract advances if the contract contains conditions.

Arbor Place, Inc.  
Notes to the Financial Statements  
December 31, 2023 and 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

**L. Income Taxes**

The Organization is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and Minnesota Statute 290.05. Because the Organization is a public charity, contributions may qualify for tax deductions by the contributors.

**M. Reclassifications**

Certain amounts in the prior period financial statements have been reclassified to conform to the presentation of the current period financial statements. These reclassifications had no effect on the previously reported net income.

**N. Functional Expenses**

The costs of providing the various programs and supporting activities of the Organization have been allocated between programs or supporting services. The expenses that are allocated include the following:

Expense	Method of Allocation
Salaries and benefits	Time and effort
Advertising	Full-time equivalent
Bad debt	Full-time equivalent
Clinic expense	Direct expense
Conferences and training	Full-time equivalent
Food	Direct expense
Grant-related expenses	Direct expense
House supplies	Full-time equivalent
Insurance	Full-time equivalent
Interest	Square footage and full-time equivalent
Licenses and certificates	Full-time equivalent
Miscellaneous	Full-time equivalent
Office expense	Full-time equivalent
Postage	Full-time equivalent
Printing	Full-time equivalent
Professional fees	Direct expense
Rent	Square footage
Repairs and maintenance	Square footage and full-time equivalent
Subcontracted services	Direct expense
Technology equipment	Direct expense
Telephone	Full-time equivalent
Utilities	Square footage

**O. Advertising**

Advertising costs are expensed as incurred and total \$79,131 and \$87,369 for the years ended December 31, 2023 and 2022, respectively.

Arbor Place, Inc.  
Notes to the Financial Statements  
December 31, 2023 and 2022

**Note 1: Summary of Significant Accounting Policies (Continued)**

**P. New Accounting Pronouncements**

In June 2016, the FASB issued ASU 2016-13, *Financial Instruments—Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments*. The standard's main goal is to improve financial reporting by requiring earlier recognition of credit losses on financing receivables and other financial assets in scope. ASU No. 2016-13 is effective for annual reporting periods beginning after December 15, 2022. The new guidance is effective for Arbor Place's year ended December 31, 2023. The Company has adopted the standard effective January 1, 2023. The adoption was not considered material to the financial statements and primarily resulted in new and enhanced disclosures only.

**Q. Subsequent Events**

In preparing the financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through July 1, 2024, the date the financial statements were available to be issued.

**Note 2: Refundable Advances**

Refundable advances are made up of unearned revenue for sliding fees from the Dunn County Department of Human Services, as well as excess revenue earned under Dunn County and other county contracts. Refundable advances at December 31, 2023 and 2022 were \$225,885 and \$253,574, respectively.

**Note 3: Long-term Debt**

Long-term debt at December 31, 2023 and 2022 consisted of the following:

	2023	2022
Mortgage payable in monthly installments of \$19,500, including 3.5% interest, are due. A final payment is due June 18, 2055. The loan is secured by real estate and personal property.	\$ 4,459,876	\$ 4,517,917
Less Current Maturities	(79,148)	(57,572)
Net Long-Term Debt	\$ 4,380,728	\$ 4,460,345

Arbor Place, Inc.  
Notes to the Financial Statements  
December 31, 2023 and 2022

**Note 3: Long-term Debt (Continued)**

Required payments of principal on long-term notes payable are summarized as follows:

Year Ended December 31,	Amount
2024	\$ 79,148
2025	81,965
2026	84,880
2027	87,899
2028	91,023
Thereafter	4,034,961
Total	\$ 4,459,876

**Note 4: Operating Lease Agreements (ASC 842)**

Effective January 1, 2022, the Organization entered into a property lease agreement with J&D Enterprises of River Falls, LLC, that calls for monthly base payments of approximately \$2,601 and is set to expire in December 2024. The stated monthly base payments are variable and may be subject to increases based on the relative increase in the Consumer Price Index, as determined annually. The agreement also provides that the Organization is responsible for the property's incurred real estate taxes, insurance premiums and attributable operating expenses. The Organization has determined that this lease is an operating lease.

Effective September 1, 2019, the Organization entered into a copier lease agreement with EO Johnson that calls for monthly base payments of approximately \$676 and is set to expire in October 2024. The Organization has determined that this lease is an operating lease.

As disclosed in Note 1, the Organization adopted FASB ASC 842, effective January 1, 2022, using a modified retrospective approach. As a result, the Organization was required to recognize a ROU asset and corresponding lease liability on the face of the statement of financial position for the year ended December 31, 2022. As the standard was implemented using a modified retrospective approach, the balance sheet as of December 31, 2021, was not impacted.

The ROU lease asset and corresponding lease liability were calculated utilizing a risk-free discount rate of 1.51%, according to the Organization's elected policy. The Organization's lease agreement does not contain any material residual value guarantees or material restrictive covenants.

Arbor Place, Inc.  
Notes to the Financial Statements  
December 31, 2023 and 2022

**Note 4: Operating Lease Agreements (ASC 842) (Continued)**

Additional information about the Organization's lease for the year ended December 31, is as follows:

	2023	2022
<b>Lease expense</b>		
Operating lease expense	\$ 31,208	\$ 31,208
<b>Other Information</b>		
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from operating leases	\$ 31,208	\$ 31,208
ROU assets obtained in exchange for new operating lease liabilities	-	91,589
Weighted-average remaining lease term in years for operating leases	1	2
Weighted-average discount rate for operating leases	1.51%	1.51%
<b>Maturity Analysis</b>		<b>Operating</b>
2024-12		\$ 31,208
Less: present value discount		(215)
Total lease liabilities		\$ 30,993

**Note 5: Net Assets with Donor Restrictions**

Net assets with donor restrictions are restricted for the following purposes at December 31:

	2023	2022
Scholarships for residential or outpatient clients	\$ -	\$ 2,500

**Note 6: Major Funding Sources**

The Organization received \$582,840 and \$707,767 from the Dunn County Human Services Department, constituting 17% and 23% of the Organization's total revenues and support for the years ended December 31, 2023 and 2022, respectively.

**Note 7: Employee Benefit Plan**

On February 1, 2003, the Organization established a 401(k) plan for all employees who are at least 21 years of age and have completed one year of service. Eligible employees who elect to participate in the Organization's 401(k) retirement savings plan can contribute up to the maximum allowed by the Internal Revenue Code. The Organization does not match contributions.

Arbor Place, Inc.  
Notes to the Financial Statements  
December 31, 2023 and 2022

**Note 8: Liquidity and Availability of Financial Resources**

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

	2023	2022
Cash and cash equivalents	\$ 59,513	\$ 434,978
Restricted cash	121,265	-
Accounts and grants receivable, net	466,851	341,240
Total Financial Assets	647,629	776,218
Less financial assets unavailable for general expenditure within one year, due to:		
Restricted cash	(121,265)	-
Donor-imposed restrictions	-	(2,500)
Total Financial Assets Unavailable for General Expenditure	(121,265)	(2,500)
Financial assets available to meet cash needs for general expenditures within one year	\$ 526,364	\$ 773,718

As part of the Organization's liquidity plan, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

## OTHER REPORTS

**INDEPENDENT AUDITOR'S 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**

Board of Directors  
Arbor Place, Inc.  
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 and the Department of Health Services Audit Guide, issued by the Wisconsin Department of Health Services, the financial statements of Arbor Place, Inc. (the Organization) which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 1, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's 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 the 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 certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2023-001 that we consider to be material weaknesses.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2023-001.

## 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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Abdo**  
Minneapolis, Minnesota  
July 1, 2024



## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors  
Arbor Place, Inc.  
Menomonie, Wisconsin

### **Report on Compliance for Each Major Federal Program**

#### **Opinion on Each Major Program**

We have audited Arbor Place, Inc.'s (the Organization) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major programs for the year ended December 31, 2023. The Organization's major programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned cost.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major programs for the year ended December 31, 2023.

#### **Basis for Opinion on Each Major Program**

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Department of Health Services Audit Guide*, issued by the Wisconsin Department of Health Services. Our responsibilities under those standards and audit guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

#### **Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal and county programs.

#### **Auditor's Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. 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, *Government Auditing Standards*, and the *Department of Health Services Audit Guide*, issued by the Wisconsin Department of Health Services will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the *Department of Health Services Audit Guide*, issued by the Wisconsin Department of Health Services, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report over compliance is solely to describe the scope of our testing over compliance and the results of that testing based on the requirements of the *Department of Health Audit Guide* and the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**Abdo**  
Minneapolis, Minnesota  
July 1, 2024



Arbor Place Inc  
Schedule of Expenditures of Federal and State Awards  
For the Year Ended December 31, 2023

Federal Grantor/Program Title Pass-through Grantor	Federal CFDA Number	Direct Federal Expenditures	Pass-Through Federal Expenditures
<b>U.S. Department of Health and Human Services:</b>			
Coronavirus State and Local Fiscal Recovery Funds Passed Through The Medical College of Wisconsin	21.027	\$ -	\$ 19,002
Substance Abuse and Mental Health Services Projects of Regional and National Significance Drug Free Communities Support Program Grant	93.276	126,690	-
Temporary Assistance for Needy Families (477 Cluster) Passed Through:			
Buffalo County Department of Human Services		-	174
Chippewa County Department of Human Services		-	12,827
Chippewa County Recovery Court		-	3,990
Department of Corrections - Chippewa County		-	1,414
Douglas County		-	829
Dunn County Department of Human Services		-	37,516
Eau Claire County Department of Human Services		-	5,996
Eau Claire County Treatment Court		-	1,847
Monroe County Human Services		-	391
Pepin County Department of Human Services		-	246
The Human Service Center		-	305
Wood County Human Services		-	174
Total Temporary Assistance for Needy Families (477 Cluster)	93.558	-	65,708
Social Services Block Grant Passed Through:			
Buffalo County Department of Human Services		-	326
Dunn County Department of Human Services		-	12,827
Chippewa County Department of Human Services		-	3,990
Chippewa County Recovery Court		-	1,414
Crawford County Treatment Court		-	1,557
Eau Claire County Department of Human Services		-	22,073
Monroe County Human Services		-	11,256
Pepin County Department of Human Services		-	3,467
Sauk County Department of Human Services		-	734
The Human Service Center		-	462
Trempealeau County		-	570
Wood County Human Services		-	326
Total Social Services Block Grant	93.667	-	59,002
Opioid STR Passed Through			
Dunn County Department of Human Services		-	222,369
Jackson County		-	6,969
La Crosse County Department of Human Services		-	68,273
Total Opioid STR	93.788	\$ -	\$ 297,611

See accompanying Notes to the Schedule of Expenditures of Federal and State Awards

Arbor Place Inc  
Schedule of Expenditures of Federal and State Awards (Continued)  
For the Year Ended December 31, 2023

Federal Grantor/Program Title Pass-through Grantor	Federal CFDA Number	Direct Federal Expenditures	Pass-Through Federal Expenditures
<b>Block Grants for Prevention and Treatment of Substance Abuse</b>			
Passed Through:			
Adams County Department of Human Services		\$ -	\$ 2,121
Ashland County Health and Human Services		-	3,838
Ashland Wellness and Recovery Center		-	2,424
Barron County Department of Health and Human Services		-	21,915
Clark County Community Services		-	5,151
Dunn County Criminal Justice Department		-	544
Dunn County Department of Human Services		-	45,769
Pierce County Human Services		-	46,123
Polk County Community Services Division		-	5,757
St. Croix County Department of Health and Human Services		-	28,987
Trempealeau County Department of Human Services		-	11,872
Vernon County Department of Human Services		-	9,044
Washburn County Department of Health and Human Services		-	6,219
Waushara County		-	1,313
Total Block Grants for Prevention and Treatment of Substance Abuse	93.959	-	191,076
Total U.S. Department of Health and Human Services		126,690	632,400
Total Federal Expenditures		<u>\$ 126,690</u>	<u>\$ 632,400</u>
State Grantor/Program Title Pass-through Grantor	State ID No.	Direct State Expenditures	Pass- Through Expenditures
<b>Wisconsin Department of Health Services:</b>			
Community Mental Health			
Passed Through Rusk County Health and Human Services Department		\$ 92,612	\$ -
<b>Basic County Allocation</b>			
Passed Through:			
Buffalo County Department of Human Services		-	1,924
Douglas County		-	9,182
Dunn County Department of Human Services		-	130,156
Chippewa County Department of Human Services		-	-
Chippewa County Recovery Court		-	-
Crawford County Treatment Court		-	-
Eau Claire County Department of Human Services		-	66,376
Eau Claire County Treatment Court		-	20,442
Green Lakes County Health and Human Services		-	-
Monroe County Human Services		-	4,329
Pepin County Department of Human Services		-	2,726
Sauk County Department of Human Services		-	-
Taylor County		-	5,454
The Human Service Center		-	3,266
Wood County Human Services		-	1,924
Total Basic County Allocation	435.561	-	245,778
National Prescription Opiate Litigation 2023 J&J Settlement Funds	435.833	14,238	-
Basic County Allocation			
Passed Through Dunn County Department of Human Services	437.561	-	109,811
Total State Expenditures		<u>\$ 106,850</u>	<u>\$ 355,589</u>

See accompanying Notes to the Schedule of Expenditures of Federal and State Awards

Arbor Place, Inc.  
Notes to the Schedule of Expenditures of Federal and State Awards  
For the Year Ended December 31, 2023

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Arbor Place, Inc. (the Organization) and is presented on the accrual basis of accounting. The information in the Schedule is presented in accordance with the requirement of the Uniform Guidance, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Note 2: Summary of Significant Accounting Policies for Expenditures**

Expenditures reported on this schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 3: Pass-through Entity Identifying Numbers**

Pass-through entity identifying numbers are presented where available.

**Note 4: Subrecipients**

No federal expenditures were provided to subrecipients.

**Note 5: Indirect Cost Rate**

During the year ended December 31, 2023, the Organization did elect to use the 10% de minimis indirect cost rate for the Organization's federal Drug Free Communities grant award, Brighter Futures and State Opioid Research grants funded by Dunn County, AHW Maternal Health grant funded by the Medical College of Wisconsin, and Workforce Development Technical Assistance grant funded by Wisconsin DHS.

Arbor Place Inc  
 Schedule of Findings and Questioned Costs  
 For the Year Ended December 31, 2023

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

Financial Statements:

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weaknesses identified?	No
Significant deficiencies identified not considered to be material weaknesses?	None Reported
Noncompliance material to financial statements noted?	No

Federal and State Awards:

Internal control over major programs:	
Material weaknesses identified?	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the 2 CFR 200.516(a) (Uniform Guidance)?	Yes

**Federal CFDA  
or State ID  
Number**

Identification of Major Programs:

Opioid STR	93.788
Prevention and Treatment of Substance Abuse	93.959
Dollar threshold used to distinguish between Type A and Type B Programs:	\$ 750,000
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance	No

**SECTION II - FINDINGS - FINANCIAL STATEMENT AUDIT**

There are no significant deficiencies, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with Government Auditing Standards.

**SECTION III - FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AND STATE AWARD PROGRAMS AUDIT**

A material weakness relating to the Organization's compliance with the Uniform Guidance are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and Reporting on Internal Control over Compliance Required by the Department of Health Services Audit Guide. Finding 2023-001 is reported as a material weakness.

**2023-001 - Material Weakness in Internal Controls over Compliance**

Condition:

Management did not implement internal controls over reporting and review of allowable costs. It was noted while testing key controls over Arbor Place's financial records.

Criteria:

Arbor Place must establish and maintain effective internal controls over the financial award that provides reasonable assurance that the non-Federal entity is managing the Federal Award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award per CFR § 200.303. These requirements detail the information that must be included in Arbor Place's internal controls.

Cause:

Management did not design and implement internal controls to review financial records.

Effect:

The absence of controls over review of financial records incurred lead to an increase risk of errors, misstatements, or omissions in the financials statements which could misreport Arbor Place's financial statements

Recommendation:

We recommend Arbor Place to implement internal controls over reporting and allowable costs to ensure all financial records are complete and accurate.

Views of Responsible Officials:

Management agrees with the finding.

**OTHER ISSUES**

The Summary Schedule of Prior Audit Findings is not included in this report because there were no prior audit findings related to federal award programs.

Arbor Place Inc  
Schedule of Functional Revenues and Expenses  
For the Year Ended December 31, 2023

	Program Services			Total Program Services	Supporting Services	Total
	Residential Services	Outpatient Services	Prevention Services			
<b>Support and Revenues</b>						
<b>Support</b>						
Dunn County Department of Human Services	\$ 189,294	\$ 222,708	\$ 170,838	\$ 582,840	\$ -	\$ 582,840
Other counties	371,696	7,388	32,791	411,875	-	411,875
Other grants	14,238	203,314	154,520	372,072	1,105	373,177
<b>Total Support</b>	<b>575,228</b>	<b>433,410</b>	<b>358,149</b>	<b>1,366,787</b>	<b>1,105</b>	<b>1,367,892</b>
<b>Revenues</b>						
Private pay and insurance	1,526,099	473,522	90	1,999,711	-	1,999,711
Other income	30	2,000	-	2,030	6,851	8,881
<b>Total Revenues</b>	<b>1,526,129</b>	<b>475,522</b>	<b>90</b>	<b>2,001,741</b>	<b>6,851</b>	<b>2,008,592</b>
<b>Total Support and Revenues</b>	<b>2,101,357</b>	<b>908,932</b>	<b>358,239</b>	<b>3,368,528</b>	<b>7,956</b>	<b>3,376,484</b>
<b>Salaries and Related Expenses</b>						
Salaries and wages	653,924	604,160	207,237	1,465,321	282,633	1,747,954
Employee benefits	50,916	83,650	41,596	176,162	23,916	200,078
Payroll taxes	55,231	49,331	17,129	121,691	21,853	143,544
<b>Total Salaries and Related Expenses</b>	<b>760,071</b>	<b>737,141</b>	<b>265,962</b>	<b>1,763,174</b>	<b>328,402</b>	<b>2,091,576</b>
<b>Expenses</b>						
Advertising	13,411	29,961	34,787	78,159	973	79,132
Bad debts	183,251	59,688	-	242,939	-	242,939
Clinic expense	515	-	-	515	-	515
Conferences and training	13,945	10,821	21,604	46,370	444	46,814
Food	86,215	13,987	2,128	102,330	533	102,863
Grant-related expenses	447	3,609	3,296	7,352	-	7,352
House supplies	32,469	38,132	60	70,661	279	70,940
Insurance	31,232	5,563	782	37,577	3,469	41,046
Interest	127,394	22,443	1,827	151,664	6,776	158,440
Licenses and certificates	3,819	3,880	1,399	9,098	563	9,661
Miscellaneous	5,778	3,693	1,783	11,254	621	11,875
Office expense	11,707	3,943	1,552	17,202	1,960	19,162
Postage	2,141	474	80	2,695	105	2,800
Printing	131	728	30	889	26	915
Professional fees	2,052	1,574	542	4,168	23,957	28,125
Rent	-	17,771	13,437	31,208	-	31,208
Repairs and maintenance	39,392	4,111	323	43,826	6,781	50,607
Subcontracted services	52,674	115,039	2,629	170,342	25	170,367
Technology equipment	49,441	102,460	15,806	167,707	19,355	187,062
Telephone	5,122	1,689	930	7,741	327	8,068
Utilities	38,559	11,819	5,055	55,433	3,291	58,724
Depreciation	86,378	16,946	2,014	105,338	4,538	109,876
<b>Total Expenses</b>	<b>1,546,144</b>	<b>1,205,472</b>	<b>376,026</b>	<b>3,127,642</b>	<b>402,425</b>	<b>3,530,067</b>
<b>Revenue Over (Under) Expenses</b>	<b>\$ 555,213</b>	<b>\$ (296,540)</b>	<b>\$ (17,787)</b>	<b>\$ 240,886</b>	<b>\$ (394,469)</b>	<b>\$ (153,583)</b>

Arbor Place, Inc.  
Calculation of Reserve and Amount Due to Purchasers - Residential  
For the Year Ended December 31, 2023

1. Total units of service		4,852
2. Allowable expenses for rate based services	\$	565,784
3. Total revenue for rate based services	\$	550,490
4. Excess (deficiency) of revenue over expenses	\$	(15,294)
5. Calculation of excess reserve and amounts due to purchaser	\$	-

	Revenue from Purchaser	Purchaser % of Revenue	Purchaser Share of Excess Revenue (Deficiency)	5% Cap on Excess Revenue (Deficiency)	Amount Due to Purchaser
Adams County	\$ 2,121	0.39%	\$ (60)	\$ 106	\$ -
Ashland County	3,838	0.70%	(107)	192	-
Ashland Wellness and Recovery Court	2,424	0.44%	(67)	121	-
Barron County	21,915	3.98%	(609)	1,096	-
Buffalo County	2,424	0.44%	(67)	121	-
Chippewa County	25,654	4.66%	(713)	1,283	-
Chippewa County Recovery Court	7,979	1.45%	(222)	399	-
Clark County	5,151	0.94%	(144)	258	-
Department of Corrections	2,828	0.51%	(78)	141	-
Douglas County	11,569	2.10%	(321)	578	-
Dunn County	178,794	32.48%	(4,967)	8,940	-
Eau Claire County	83,628	15.19%	(2,323)	4,181	-
Eau Claire Treatment Court	25,755	4.68%	(716)	1,288	-
Jackson County	6,969	1.26%	(191)	348	-
La Crosse County	68,273	12.40%	(1,896)	3,414	-
Monroe County	5,454	0.99%	(151)	273	-
My Choice Wisconsin	3,737	0.68%	(104)	187	-
Pepin County	3,434	0.62%	(95)	172	-
Pierce County	13,332	2.42%	(370)	667	-
Polk County	5,757	1.05%	(161)	288	-
St. Croix County	28,987	5.27%	(806)	1,449	-
Taylor County	5,454	0.99%	(151)	273	-
The Human Service Center	4,141	0.75%	(115)	207	-
Trempealeau County	11,872	2.16%	(330)	594	-
Vernon County	9,044	1.64%	(251)	452	-
Washburn County	6,219	1.13%	(173)	311	-
Waushara County	1,313	0.24%	(37)	66	-
Wood County	2,424	0.44%	(67)	121	-
<b>Total</b>	<u>\$ 550,490</u>	<u>100.00%</u>	<u>\$ (15,292)</u>	<u>\$ 27,526</u>	<u>\$ -</u>

Arbor Place, Inc.  
 Calculation of Reserve and Amount Due to Purchasers - Outpatient  
 For the Year Ended December 31, 2023

1. Total units of service	1,407
2. Allowable expenses for rate based services	\$ 430,458
3. Total revenue for rate based services	\$ 222,708
4. Excess (deficiency) of revenue over expenses	<u>\$ (207,750)</u>
5. Calculation of excess reserve and amounts due to purchaser	\$ -

	<u>Revenue from Purchaser</u>	<u>Purchaser % of Revenue</u>	<u>Purchaser Share of Excess Revenue (Deficiency)</u>	<u>5% Cap on Excess Revenue (Deficiency)</u>	<u>Amount Due to Purchaser</u>
Dunn County	\$ 222,708	100.00%	\$ (207,750)	\$ 11,135	\$ -

Arbor Place, Inc.  
Units of Service (Unaudited)  
For the Year Ended December 31, 2023

County and Service	Units of Service	Units Provided
Adams		
Room & Board	Days	21
Ashland		
Room & Board	Days	38
Ashland Wellness and Recovery Court		
Room & Board	Days	24
Barron		
Primary Residential	Days	10
Room & Board	Days	185
Buffalo		
Room & Board	Days	24
Chippewa County DHS		
Room & Board	Days	254
Chippewa County Recovery Court		
Room & Board	Days	79
Clark		
Room & Board	Days	51
Department of Corrections		
Room & Board	Days	28
Douglas County Dept of Health & Human Svcs		
Primary Residential	Days	28
Room & Board	Days	25
Dunn County		
Prevention Services	Hours	380
Case Management	Hours	131
One-on-one Counseling	Hours	147
Group Counseling	Hours	183
Project Management	Hours	49
Family Court Advisory Team	Hours	97
Urinalysis	Each	289
Client Incentives	Each	22
Treatment Court	Hours	109
Primary Residential	Days	111
Room & Board	Days	1329
Eau Claire County		
Room & Board	Days	828
Eau Claire County Treatment Court		
Room & Board	Days	255
Jackson County		
Room & Board	Days	69
LaCrosse		
Primary Residential	Days	15
Room & Board	Days	628
Monroe County		
Room & Board	Days	54
Pepin		
Room & Board	Days	34
Pierce		
Room & Board	Days	132
Polk		
Room & Board	Days	57
St. Croix		
Room & Board	Days	287
Taylor County Human Services Dept		
Room & Board	Days	54
The Human Service Center		
Room & Board	Days	41
Trempealeau		
Primary Residential	Days	28
Room & Board	Days	28
Washburn		
Primary Residential	Days	13
Room & Board	Days	20
Waushara County Human Services		
Room & Board	Days	13
Wood County Human Services		
Room & Board	Days	24

**Return of Organization Exempt From Income Tax**

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

**2023**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**A** For the **2023** calendar year, or tax year beginning and ending

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Arbor Place Inc</b>		<b>D</b> Employer identification number <b>39-1266548</b>
	Doing business as		<b>E</b> Telephone number <b>715-235-4537</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>3,376,762.</b>
	<b>4076 Kothlow Ave</b>		<b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code <b>Menomonie, WI 54751</b>		<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions
<b>F</b> Name and address of principal officer: <b>Jill Gamez</b> <b>same as C above</b>		<b>H(c)</b> Group exemption number	
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>arborplaceinc.org</b>			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation: <b>1975</b> <b>M</b> State of legal domicile: <b>WI</b>	

**Part I Summary**

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: <b>To provide prevention, treatment, renewal, and recovery opportunities</b>		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>6</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>6</b>
	<b>5</b> Total number of individuals employed in calendar year 2023 (Part V, line 2a)	<b>5</b>	<b>73</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>6</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>0.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>442,158.</b>	<b>583,361.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>2,683,418.</b>	<b>2,790,797.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>1,221.</b>	<b>993.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>0.</b>	<b>1,333.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>3,126,797.</b>	<b>3,376,484.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>0.</b>	<b>0.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>1,958,136.</b>	<b>2,091,576.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25)	<b>0.</b>	<b>0.</b>
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>1,056,239.</b>	<b>1,438,491.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>3,014,375.</b>	<b>3,530,067.</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>112,422.</b>	<b>-153,583.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	<b>4,378,565.</b>	<b>4,144,294.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>4,949,449.</b>	<b>4,868,761.</b>
		<b>-570,884.</b>	<b>-724,467.</b>

**Part II Signature Block**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer	Date			
	<b>Jill Gamez, Executive Director</b>				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	<b>Steven D. Anseth, CPA</b>	<b>Steven D. Anseth, CP</b>	<b>06/27/24</b>		<b>P00552219</b>
<b>Use Only</b>	Firm's name	Firm's EIN			
	<b>Abdo LLP</b>	<b>41-1397419</b>			
Firm's address		Phone no.			
<b>5201 Eden Ave, Ste 250 Edina, MN 55436</b>		<b>952.835.9090</b>			

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

	Audited <b>2022</b>	Audited <b>2023</b>	Un-Audited <b>2024</b>
Net Income	\$ 3,126,797.00	\$ 3,378,984.00	\$ 4,981,001.00
Total Expenses	\$ 3,014,375.00	\$ 3,530,067.00	\$ 3,565,158.00

# Arbor Place Inc

## Balance Sheet

12/31/2024

Account Number	Account Description	Actual 12/31/2024
<b>Assets</b>		
Current Assets		
Petty Cash		
01-01-01-001-00-10300	Menom-Admin-Arbor-General-Petty Cash	\$132.40
Total Petty Cash		\$132.40
Cash		
01-01-01-001-00-10681	Menom-Admin-Arbor-General-WCU Music Heals	\$0.42
01-01-01-001-00-10680	Menom-Admin-Arbor-General-WCU Business Checkin	\$143,534.13
02-01-01-001-00-10680	Menom-Admin-Arbor-General-WCU Business Checkin	\$1,252.00
01-01-01-001-00-10670	Menom-Admin-Arbor-General-WCU Mortgage Interes	\$1,836.97
01-01-01-001-00-10660	Menom-Admin-Arbor-General-WCU Mortgage Savings	\$83,193.27
01-01-01-001-00-10650	Menom-Admin-Arbor-General-WCU Repairs	\$2.45
01-01-01-001-00-10640	Menom-Admin-Arbor-General-Money Market Savings	\$1.62
01-01-01-001-00-10610	Menom-Admin-Arbor-General-WCU CAPITAL CAMPAIGN	\$70,604.04
Total WCU ACCOUNTS		\$300,424.90
A/R		
01-01-01-001-00-11200	Menom-Admin-Arbor-General-Contracted A/R	\$791,069.43
01-01-01-001-00-12110	Menom-Admin-Arbor-General-Medisoft A/R	\$317,802.56
01-01-01-001-00-13510	Menom-Admin-Arbor-General-Allowance for Insura	(\$29,469.94)
Total		\$1,079,402.05
Total Current Assets		\$1,379,959.35
Property and Equipment		
LAND, BUILDINGS & EQUIPMENT		
01-01-01-001-00-16500	Menom-Admin-Arbor-General-Building Improvement	\$544,104.95
01-01-01-001-00-16000	Menom-Admin-Arbor-General-Land, Building & Eq	\$3,421,029.21
01-01-01-001-00-16100	Menom-Admin-Arbor-General-Construction in Prog	\$1,216,556.06
01-01-01-001-00-16200	Menom-Admin-Arbor-General-New Land	\$315,000.00
Total Property and Equipment		\$5,496,690.22
EQUIPMENT (OFFICE & OTHER)		
01-01-01-001-00-16600	Menom-Admin-Arbor-General-Equipment (Office &	\$385,227.46
01-01-01-001-00-16800	Menom-Admin-Arbor-General-Automobile	\$40,307.00
Total		\$425,534.46
ACCUM. DEPRECIATION		
01-01-01-001-00-17000	Menom-Admin-Arbor-General-Accumulated Deprecia	(\$1,391,858.06)
Total Other Assets		(\$1,391,858.06)
Total Property and Equipment		\$4,530,366.62
Total Assets		\$5,910,325.97

<b>Account Number</b>	<b>Account Description</b>	<b>Actual 12/31/2024</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Payables</b>		
01-01-01-001-00-20300	Menom-Admin-Arbor-General-Accounts Payable	\$613,585.32
<b>Total</b>		<u>\$613,585.32</u>
<b>Payroll Liabilities</b>		
01-01-01-001-00-20800	Menom-Admin-Arbor-General-ACCRUED PTO	\$46,329.62
01-01-01-001-00-21400	Menom-Admin-Arbor-General-ACCRUED SALARIES & W	\$55,472.97
01-01-01-001-00-21500	Menom-Admin-Arbor-General-ACCRUED SICK PAY	\$11,226.60
01-01-01-001-00-22900	Menom-Admin-Arbor-General-GARNISHMENT PAYABLE	\$632.00
<b>Total</b>		<u>\$113,661.19</u>
<b>Other Current Liabilities</b>		
01-01-01-001-00-20400	Menom-Admin-Arbor-General-Unearned Income	\$225,885.00
01-01-01-001-00-21100	Menom-Admin-Arbor-General-VISA CHARGE ACCOUNT/	\$12,937.02
01-01-01-001-00-21600	Menom-Admin-Arbor-General-EMPLOYEE INSUR. CONT	\$1,613.70
01-01-01-001-00-21700	Menom-Admin-Arbor-General-MEDICAL FSA	\$115.71
01-01-01-001-00-21750	Menom-Admin-Arbor-General-HSA EE ACCOUNT	\$302.38
01-01-01-001-00-22000	Menom-Admin-Arbor-General-FWT/FICA LIABILITY	\$4,845.67
01-01-01-001-00-22800	Menom-Admin-Arbor-General-CHILD SUPPORT LIABIL	\$170.77
01-01-01-001-00-23100	Menom-Admin-Arbor-General-401(k) EMPLOYEE CONT	\$1,184.51
01-01-01-001-00-23200	Menom-Admin-Arbor-General-MISCELLANEOUS PAYROL	(\$833.09)
<b>Total</b>		<u>\$246,221.67</u>
<b>Notes Payable - Current</b>		
01-01-01-001-00-20500	Menom-Admin-Arbor-General-CURRENT PORTION L/T	\$79,148.00
<b>Total</b>		<u>\$79,148.00</u>
<b>Total Current Liabilities</b>		<u>\$1,052,616.18</u>
<b>Long-Term Liabilities</b>		
<b>Notes Payable - Non-current</b>		
01-01-01-001-00-30000	Menom-Admin-Arbor-General-LESS CURRENT MATURIT	(\$79,148.00)
01-01-01-001-00-28300	Menom-Admin-Arbor-General-USDA LOAN	\$4,384,788.77
<b>Total</b>		<u>\$4,305,640.77</u>
<b>Total Long-Term Liabilities</b>		<u>\$4,305,640.77</u>
<b>Total</b>		<u>\$5,358,256.95</u>
<b>Net Assets</b>		
<b>Unrestricted Net Assets</b>		
<b>Unrestricted Net Assets</b>		
01-01-01-001-00-37000	Menom-Admin-Arbor-General-AGENCY EQUITY	\$75,518.19
01-01-01-001-00-38000	Menom-Admin-Arbor-General-RETAINED EARNINGS	(\$994,557.07)
02-01-01-001-00-38000	Menom-Admin-Arbor-General-RETAINED EARNINGS	\$4,192.00
<b>Total</b>		<u>(\$914,846.88)</u>
<b>Total Capital</b>		<u>(\$914,846.88)</u>

<u>Account Number</u>	<u>Account Description</u>	<u>Actual 12/31/2024</u>
Total		<u>(\$914,846.88)</u>

## Criteria

Report name: Balance Sheet

Chart template: B/S - Groupings

Include account levels 1 to 4

Do not include accounts with zero balances

Do not include inactive accounts

User has access to all accounts

User has access to all projects

Include all Funds

Include all Account Codes

Include all Accounts

Include all Account Attributes

Include all Location - Account Structure(s)

Include all Department - Account Structure(s)

Include all Funding - Account Structure(s)

Include all Sub-Funding - Account Structur(s)

Include all Projects

Include all Project Attributes

Include all Transaction Attributes

Include all Classes

Include all Journals

Include all Project Types

Include all Project Statuses

Include all Project Divisions

Include all Project Departments

Include all Project Locations

Include these Not Yet Posted Transactions: <None>

Include all Cash Flow Codes

Include all Working Capital Codes

Include all County(s)

Column 1 criteria:

Heading: Account Number

Definition: Account Number

Column 2 criteria:

Heading: Account Description

Definition: Account Description

Column 3 criteria:

Heading: Actual 12/31/2024

Include these dates: <Specific fiscal period> (12/31/2024)

Definition: {Actual}