

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Financial
Statements and Supplementary
Information

Year Ended December 31, 2019



Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Financial Statements and Supplementary Information
Year Ended December 31, 2019

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Independent Auditor's Report

Board of Directors
Western Dairyland Economic Opportunity Council, Inc. and Related Entities
Independence, Wisconsin

Report on Financial Statements

We have audited the accompanying consolidated financial statements of Western Dairyland Economic Opportunity Council, Inc. and Related Entities (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. The financial statements of Westechs, Inc. were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Western Dairyland Opportunity Council, Inc. and Related Entities as of December 31, 2019, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States.

Other Matters

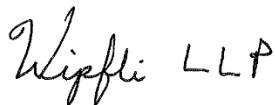
Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of program activity, Schedules A-1 to A-18, schedule of expenditures of federal and state awards and list of programs, Schedules B-1 to B-7, 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*, and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, and the schedule on page 50, are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. Such information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States, the consolidated statement of financial position of Western Dairyland Opportunity Council, Inc. and Related Entities as of December 31, 2018, and the related consolidated statements of activities and cash flows for the year then ended (not presented herein), and we expressed an unmodified opinion on those consolidated financial statements. That audit was conducted for purposes of forming an opinion on the consolidated financial statements as a whole. The prior year expenses in the supplementary schedule on page 50 is presented for purposes of additional analysis. Such information is the responsibility of management and the prior year expenses were derived from and relate directly to the underlying accounting and other records used to prepare the December 31, 2018, consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of those consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the prior year expenses included on the supplementary schedule on page 50 is fairly stated, in all material respects, in relation to the consolidated financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2020, on our consideration of Western Dairyland Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control over financial reporting and on our tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Western Dairyland Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Dairyland Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

November 18, 2020
Madison, Wisconsin

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Financial Position

December 31, 2019

<i>Assets</i>	
Current assets:	
Cash	\$ 1,159,855
Certificates of deposit	248,591
Grants receivable	1,430,326
Accounts receivable	176,685
Housing inventory	237,348
Inventory	117,038
Other assets	110,214
<hr/>	
Total current assets	3,480,057
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Long-term assets:	
Restricted cash and certificates of deposit	707,960
Restricted cash - USDA loan reserve	12,794
Certificates of deposit	356,560
Co-op dividend receivable	22,078
Revolving loans receivable, net	1,313,108
Loans receivable - Related, net	341,461
Loans receivable - Other, net	81,366
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Total long-term assets	2,835,327
<hr/>	
Property and equipment, net	1,116,388
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TOTAL ASSETS	\$ 7,431,772

See accompanying notes to consolidated financial statements.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Financial Position (Continued)
December 31, 2019

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Current portion of notes payable	\$ 19,819
Current portion of capital leases	25,472
Accounts payable	527,919
Accrued payroll and related expenses	222,972
Accrued vacation	91,547
Refundable advance liability	379,872
Total current liabilities	1,267,601
Long-term liabilities:	
Other Liabilities	12,794
Notes payable	247,017
Capital leases payable	71,350
Total long-term liabilities	331,161
Total liabilities	1,598,762
Net assets:	
Without donor restrictions	2,215,699
Without donor restrictions - Grant-funded property and equipment	606,595
Total without donor restrictions	2,822,294
With donor restrictions	3,010,716
Total net assets	5,833,010
TOTAL LIABILITIES AND NET ASSETS	\$ 7,431,772

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Activities
Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Grant and contract revenue	\$ 13,707,801	\$ 139,409	\$ 13,847,210
Program contributions	476,902	110,630	587,532
Service fees/donations	41,535	0	41,535
Interest income	47,876	0	47,876
In-kind contributions	316,260	0	316,260
Net assets released from restriction through satisfaction of program restrictions	83,903	(83,903)	0
Total revenue	14,674,277	166,136	14,840,413
Program expenses:			
Child education programs	5,956,291	0	5,956,291
Housing/weatherization programs	3,741,435	0	3,741,435
Food programs	1,657,837	0	1,657,837
Economic development programs	958,010	0	958,010
Youth programs	268,295	0	268,295
Job training programs	18,926	0	18,926
Homeless/shelter programs	406,930	0	406,930
Community services programs	518,217	0	518,217
Transportation programs	172,096	0	172,096
Senior services programs	190,201	0	190,201
Discretionary activities	57,105	0	57,105
Total program expenses	13,945,343	0	13,945,343
Support services:			
Management and general	495,476	0	495,476
Fund-raising	15,631	0	15,631
Total support services	511,107	0	511,107
Total expenses	14,456,450	0	14,456,450
Change in net assets	217,827	166,136	383,963
Net assets - Beginning of the year	2,604,467	2,844,580	5,449,047
Net assets - End of the year	\$ 2,822,294	\$ 3,010,716	\$ 5,833,010

See accompanying notes to consolidated financial statements.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Functional Expenses
Year Ended December 31, 2019

	Program	Management & General	Fundraising	Total
Personnel	\$ 7,145,755	\$ 362,831	\$ 15,631	\$ 7,524,217
Consultants/contractual services	422,780	51,264	0	474,044
Travel	208,827	11,565	0	220,392
Occupancy/depreciation of space	482,705	16,444	0	499,149
Consumable supplies	503,421	28,101	0	531,522
Lease of equipment and depreciation	126,723	0	0	126,723
Weatherization/building materials	645,215	0	0	645,215
Subcontracts/contractual labor	1,904,529	0	0	1,904,529
Day care/work related	73,004	5,711	0	78,715
Assistance to clients	1,446,451	0	0	1,446,451
Other direct costs	136,735	19,560	0	156,295
Commodity food	532,938	0	0	532,938
In-kind expenses	316,260	0	0	316,260
Total Expenses	\$ 13,945,343	\$ 495,476	\$ 15,631	\$ 14,456,450

See accompanying notes to consolidated financial statements.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Cash Flows

Year Ended December 31, 2019

Increase (decrease) in cash and restricted cash:	
Cash flows from operating activities:	
Change in net assets	\$ 383,963
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	188,545
Provision for loan loss	124,899
Discount and amortization on revolving and other loans receivable, net	(57,580)
Gain on sale of property and equipment	(21,839)
Changes in operating assets and liabilities:	
Grants receivable	(112,899)
Accounts receivable	(7,210)
Housing inventory	(158,392)
Inventory	(30,152)
Other assets	(19,099)
Co-op dividend receivable	(3,497)
Accounts payable	89,020
Accrued payroll and related expenses	34,372
Accrued vacation	(16,121)
Refundable advance liability	195,149
Net cash provided by operating activities	589,159
Cash flows from investing activities:	
Purchase of certificates of deposit	(7,144)
Proceeds from certificates of deposit	0
Capital expenditures	(245,284)
Proceeds from sale of property and equipment	49,427
Issuance of revolving loans receivable	(219,426)
Principal payments received on revolving loans receivable	170,769
Principal payments received on loans receivable - Related	430,226
Issuance of loans receivable - Other	0
Principal payments received on loans receivable - Other	7,000
Net cash provided by investing activities	185,568
Cash flows from financing activities:	
Principal paid on notes payable	(19,044)
Repayment of Weatherization advance	(30,000)
Principal paid on capital leases	(25,881)
Net cash used in financing activities	(74,925)
Change in cash and restricted cash	699,802
Cash and restricted cash - Beginning of the year, as restated	1,180,807
Cash and restricted cash - End of the year	\$ 1,880,609
Supplemental schedule of cash activities:	
Interest paid and expensed	\$ 10,280
Reconciliation of cash and restricted cash reported in the consolidated statement of financial position that total of the same such amounts shown in the consolidated statement of cash flows:	
Cash	1,159,855
Restricted cash and certificates of deposit	707,960
Restricted cash - USDA loan reserve	12,794
Total cash and restricted cash	\$ 1,880,609

See accompanying notes to consolidated financial statements.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies

Nature of Operations

Western Dairyland Economic Opportunity Council, Inc. (WDEOC) was organized as a nonprofit corporation in 1966. WDEOC was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs in Buffalo, Eau Claire, Jackson, and Trempealeau counties of Wisconsin. WDEOC is primarily supported through federal, state, and local government grants, of which approximately 41% is received from the U.S. Department of Health and Human Services (DHHS) for the Head Start program and approximately 22% is received from the State of Wisconsin Department of Administration (WDOA) for the Weatherization program.

Westechs, Inc. is a wholly owned for-profit subsidiary of WDEOC. The purpose of Westechs, Inc. is to create new job opportunities and to generate revenue to be used by WDEOC for purposes of carrying out community action programs. Revenue in Westechs, Inc. is generated through various economic development ventures.

Child Care Partnership Resource and Referral Center, Inc. (CCPRRC) is a nonprofit organization with some common Board members with WDEOC. CCPRRC provides service that all children have access to inclusive early childhood education, early intervention, and early childhood special education programs, which serve children with disabilities or special needs in the same settings and groupings as other children. CCPRRC receives 100% of its funding from the Supporting Families Together Association. CCPRRC is audited in accordance with *Government Auditing Standards*.

Basis of Presentation

All financial statements are prepared using the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Principles of Consolidation

These financial statements are consolidated and include the accounts of WDEOC, Westechs, Inc., and CCPRRC, (the "Organizations"). All material intercompany transactions and accounts are eliminated in the consolidation.

Classification of Net Assets

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

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. These assets also include property and equipment acquired with federal funds that remain in the Organizations' possession.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Classification of Net Assets (Continued)

Net Assets With Donor Restrictions - Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other explicit donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor imposed restrictions are released when a restriction expires, that is when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Use of Estimates

The preparation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Revenue Recognition

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions.

Program contributions represent amounts contributed by program beneficiaries. The contributions are to help defray the cost of the specific program in which the beneficiary received assistance. The contributions are recorded as revenue with donor restrictions due to the implied stipulation that the contributions be used in the program where the beneficiary received assistance. When a restriction expires, net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. If the restriction is satisfied in the same period the program contribution is received, the program contribution is reported as revenue without donor restrictions.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Revenue Recognition (Continued)

Service fees/donations are recognized as revenue when earned.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards That Are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses or asset acquisition costs are incurred. Amounts received in excess of expenses or asset acquisitions are reflected as refundable advance liability.

B. Grant Awards That Are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

In-Kind Contributions

WDEOC has recorded in-kind contributions for space, supplies and professional services in the consolidated statement of activities in accordance with financial accounting standards. These accounting standards requires that only contributions of services received that create or enhance a nonfinancial asset or require a specialized skill by the individual possessing those skills and would typically need to be purchased if not provided by donation be recorded. The requirements of these financial standards are different than the in-kind requirements of WDEOC's grant awards. WDEOC and their delegate agency received contributions of nonprofessional volunteers during the year with a value of \$901,437 primarily for its Head Start, Small Business Administration and Supportive Housing programs which are not recorded in the consolidated statement of activities.

Accounts Receivable

Accounts receivable consist primarily of amounts billed under performance contracts related to housing programs. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history and customer attributes. WDEOC considers these receivables to be collectible and, therefore, no allowance for uncollectible amounts has been recorded. If amounts become uncollectible, they will be charged to operations when that determination is made.

Inventory

WDEOC maintains an inventory of weatherization materials. Inventories as of December 31, 2019 are stated at the lower of cost or net realizable value. Net realizable value is the estimated selling price in the ordinary course of business, less reasonably predictable costs of completion, disposal, and transportation. Weatherization materials are expensed in the accounting period when the unit weatherized is claimed as a completed unit. A completed unit represents a dwelling unit, which has received weatherization services within the limits established in the weatherization contract, the final inspection has been performed, and the owner sign-off has been obtained.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Housing Inventory

WDEOC receives funding from the State of Wisconsin, Department of Administration (WDOA) for the Fresh Start and Neighborhood Stabilization Housing programs (NSP). The programs provide training for at-risk youth. The mechanism for training is the acquisition, rehabilitation, or construction of homes for resale to low- to moderate-income families. A portion of the property acquisition and construction costs are paid with grant funds. The portion of the acquisition and construction costs not paid with grant funds are covered with proceeds from the sale of the house.

As the homes are completed and sold, the inventory is reduced, and sale of homes revenue is recognized. The proceeds from the sale of homes are used to purchase and rehabilitate additional homes. Housing inventory is stated at the lower of cost or net realizable value.

Loans Receivable

WDEOC operates several loan funds that provide assistance to business owners or low-income homeowners and other participants in WDEOC's service area. The assistance provided is recorded as a receivable with a corresponding increase in net assets with donor restrictions. Any loans subsequently repaid will reduce the loan receivable and provide funds for loans or other assistance to other eligible participants.

Management has the intent and ability to hold all loans for the foreseeable future or until maturity or pay-off. Management has reported the loans at their outstanding unpaid principal balances adjusted for charge-offs and the allowance for expected loan losses. Interest income is accrued on the unpaid principal balance. Loan origination fees, net of certain direct origination costs is recognized as income or expense when received or incurred since capitalization of these fees or costs would not have a significant impact on the consolidated financial statements.

At such time when a loan is determined to be past due, the interest-bearing loans are placed on non-accrual status. The determination of past due loans for purposes of placing on non-accrual status is made on a case-by-case basis. Interest accrued but not collected for loans that are placed on non-accrual status is reversed against interest income. The interest on these loans is accounted for on the cash-basis or cost-recovery method, until qualifying for return to accrual status. Loans are returned to accrual status when all the principal and interest amounts contractually due are brought current and future payments are reasonably assured.

The allowance for loan losses is a valuation allowance for probable incurred credit losses based on an evaluation of the outstanding loans. Loan losses are charged against the allowance when management believes the collectability of the principal is unlikely. Subsequent recoveries, if any, are credited to the allowance.

Management regularly evaluates the allowance for loan losses taking into consideration such factors as historical loss experience, changes in the nature and volume of the loan portfolio, overall portfolio quality, review of specific problem loans, and current economic conditions that may affect the borrower's ability to pay.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Loans Receivable (Continued)

A loan is considered impaired when, based on current information and events, it is probable that WDEOC will be unable to collect the scheduled payments of principal or interest when due according to the contractual terms of the loan agreement. Factors considered by management in determining impairment include payment status, collateral value, and the probability of collecting scheduled payments when due. Loans that experience insignificant payment delays and payment shortfalls generally are not classified as impaired. Management determines the significance of payment delays and payment shortfalls on a case-by-case basis, taking into consideration all of the circumstances surrounding the loan and the borrower, including the length of the delay, the reasons for the delay, the borrower's prior payment record, and the amount of the shortfall in relation to the principal and interest owed. Impairment is measured on a loan-by-loan basis for housing and business loans by either the present value of expected future cash flows discounted at the loan's effective interest rate, the loan's obtainable market price, or the fair value of the collateral if the loan is collateral dependent.

WDEOC has the following types of loans receivable:

Revolving Loans Receivable

WDEOC operates a revolving loan program funded by the WDOA and the State of Wisconsin, Department of Transportation (WDOT). WDEOC receives funds to loan to eligible individuals for security deposits, other housing assistance, or the purchase or repair of vehicles. Loans are either to be repaid or forgiven. The repaid loans are to be repaid over a time period determined by the grant, or are to be repaid when the property is sold or changes title. The forgivable loans are forgiven over a time period determined by the individual grant.

Management considers the possibility that the conditions of forgiveness will not be met to be remote. Any funds repaid must be used in accordance with the original grant agreement. The loans are non-interest-bearing. Loans receivable are discounted to their net present value at a 4.5% discount rate and are stated at the amount of unpaid principal. The allowance for doubtful accounts was \$965,000 at December 31, 2019 (see Note 7 for further details).

Loan Receivable – Related

WDEOC received Community Housing Development Organization (CHDO) grant awards from the State of Wisconsin to provide housing assistance to low-income households. The grant funds were loaned to related parties for the development of housing projects. Any loan funds repaid to WDEOC are recorded as an increase in restricted cash and a decrease in loan receivable. The loan is stated at the amount of unpaid principal. The allowance for doubtful accounts was \$58,969 at December 31, 2019 (see Note 8 for further details).

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Loans Receivable – Other

WDEOC operates a program that provides no-interest loans to homebuyers from both grant funds and corporate funds. The grant-funded loans prior to 2003 are forgivable after 15 years. The remaining grant-funded loans are due when the home is sold. The corporate-funded loans are due when the home is sold. The loans are recorded as loans receivable and any funds repaid are a reduction in loans receivable. The loans are non-interest-bearing. Loans receivable are discounted to their net present value at a 4.5% discount rate and are stated at the amount of unpaid principal. The total amount discounted at December 31, 2019 was \$52,433. WDEOC has set up an allowance in the amount of \$149,200 which is equal to the amount of corporate-funded loan receivables. The net loans receivable - other was \$81,366 as of December 31, 2019.

Loans Receivable – NSP

WDEOC operates a program that provides no-interest loans to homebuyers from grant funds. The grant-funded loans are due when the home is sold. The loans are recorded as loans receivable and any funds repaid are a reduction in loans receivable. WDEOC has set up an allowance in the amount of \$36,500 which is equal to the amount of grant-funded loan receivables.

Property and Equipment

Property and equipment purchased are capitalized at cost and depreciated over their useful lives on a straight-line method. Property and equipment with a cost of \$2,500 and a useful life of more than one year are capitalized.

Property and equipment purchased with grant funds are owned by the Organizations while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the property and equipment purchased with grant funds. Its disposition, as well as the ownership of any proceeds resulting from the disposition, is subject to funding source regulations. The property and equipment purchased with grant funds are normally specified for use in specific programs operated by the Organizations. The net book value of property and equipment purchased with grant funds as of December 31, 2019, was \$606,595.

Income Taxes

WDEOC is a private nonprofit corporation, incorporated under the Wisconsin Nonstock Corporation Law (Chapter 181) of the Wisconsin Statutes. WDEOC is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also exempt from Wisconsin franchise or income tax.

CCPRRC is a private nonprofit corporation, exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. CCPRRC is also exempt from Wisconsin franchise or income tax.

Westechs, Inc. is a for-profit corporation. Westechs, Inc. had a minimal current year tax liability and no deferred tax assets or deferred tax liabilities as of December 31, 2019.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Income Taxes (continued)

The Organizations are required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the consolidated financial statements. The Organizations have determined there are no amounts to record as assets or liabilities related to uncertain tax positions.

Functional Allocation of Costs

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Personnel costs are allocated based on time and effort reporting. Occupancy and related costs are allocated based on square footage.

Change in Accounting Policy

During 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-18, *Statement of Cash Flows*, to provide guidance on the presentation of restricted cash or restricted cash equivalents in the statement of cash flows. The accounting guidance is effective for fiscal years beginning after December 15, 2018. The guidance was applied using a retrospective transition method. The Organizations believe the new accounting guidance improves the information provided in the financial statements for the primary users of the financial statements. The beginning balance of cash and restricted cash on the consolidated statement of cash flows at January 1, 2019 has been restated to include restricted cash of \$256,916 to properly reflect this change in policy.

In 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. The Amendments in the Update assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) subject to Subtopic 958-605 or as exchange (reciprocal) transactions subject to Accounting Standards Codification 606 and determining whether a transaction is conditional. The contribution guidance in Subtopic 958-605 requires an entity to determine whether a transaction is conditional, which affects the timing of the revenue recognized. The Organizations have applied the amendments in this ASU as of January 1, 2019 on a modified retrospective basis. There was no change in opening balances of net assets and no prior period results were restated.

New Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. This ASU, as amended, provides comprehensive guidance on the recognition of revenue from customers arising from the transfer of goods and services, guidance on accounting for certain contract costs, and new disclosures. The new standard supersedes current revenue recognition requirements in FASB Accounting Standards Codification (ASC) Topic 605, Revenue Recognition, and most industry-specific guidance. When adopted, the amendments in the ASU must be applied using one of two retrospective methods. ASU No. 2014-09 is effective for nonpublic companies for annual periods beginning after December 15, 2018. On June 3, 2020, FASB issued ASU 2020-05 that extended the effective date for certain entities to annual periods beginning after December 15, 2019. The Organizations are currently evaluating the impact of the provisions of ASU Topic 606.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements (continued)

In 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, which is intended to improve financial reporting on leasing transactions. ASU No. 2016-02 will require lessees to recognize right of use assets and lease obligations for operating and finance leases under terms greater than 12 months. ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2019, with early adoption permitted. ASU No. 2016-02 must be applied modified retrospectively. The Organizations are currently evaluating the impact of the provisions of ASU Topic 842. On June 3, 2020, FASB issued ASU 2020-05 that extended the effective date for certain entities to annual periods beginning after December 15, 2021. The Organizations are currently evaluating the impact of the provisions of ASU Topic 842.

Note 2: Concentration of Credit Risk

The Organizations maintain their cash and certificates of deposit balances at several financial institutions. Independence State Bank has a repurchase agreement with pledged securities with a face amount of \$1,440,000 and a market value of \$961,523 as additional collateral. The other banks are insured by Federal Deposit Insurance Corporation (FDIC) coverage up to \$250,000. At times during the year, balances in these accounts may exceed the insurance limits. Management believes the financial institutions have strong credit ratings and credit risk related to these deposits is minimal.

Note 3: Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions or designations limiting their use, within twelve months of the consolidate statement of financial position date, comprise the following for WDEOC as of December 31, 2019:

Cash	\$ 1,159,855
Grants receivable	1,430,326
Accounts receivable	176,685
Subtotal financial assets	2,766,866
Less: Accounts payable	(527,919)
Less: Accrued payroll and related expenses	(222,972)
Less: Accrued vacation	(91,547)
Less: Refundable advance liability	(379,872)
Less: Net assets with donor restrictions included in cash	(419,842)
Total	\$ 1,124,714

WDEOC does not have a formal liquidity policy. WDEOC can rely on a lower cash balance as it is primarily funded with cost reimbursement grants. Under cost reimbursement grants, once expenses are incurred, an organization can request reimbursement from the funding source. Additionally, WDEOC has access to a line of credit of \$200,000 with Independence State Bank.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 4: Grants Receivable

Grants receivable represent amounts due from the various funding sources as follows:

Federal programs	\$	908,677
State programs		333,182
Other programs		188,467
<hr/>		
Total grants receivable	\$	1,430,326

Note 5: Housing Inventory

Housing inventory consists of Fresh Start homes of \$237,348 at December 31, 2019.

Note 6: Restricted Cash and Certificates of Deposit

WDEOC holds cash and certificates of deposit that are restricted for specific purposes and are not available for operations. WDEOC received grant funds from the State of Wisconsin that were loaned to a related Limited Partnership for low-income housing. The loan is to be repaid to WDEOC on an installment basis over a 30-year period. WDEOC has a corresponding 20-year obligation to the State of Wisconsin to assure that property is maintained as low-income housing. The loan funds repaid are recorded as restricted cash to match the obligation to the State of Wisconsin (See Note 8).

WDEOC received a grant from the United States Department of Agriculture (USDA) to provide loans to eligible clients under the Rural Business Enterprise Grant (RBEG) loan guidelines. Payments are made by the clients monthly for interest and principal on the loans. Any repaid interest and principal are restricted by the USDA.

The restricted cash consists of the following:

Repaid CHDO funds – Arlington	\$	503,918
Rural Business Enterprise Grant (RBEG) loan		37,974
Repaid Joint Venture loan		166,068
<hr/>		
Total restricted cash and certificates of deposit	\$	707,960

Under the USDA Rural Development loan agreement, WDEOC was required to make periodic deposits to a reserve fund established to meet future commitments. These funds are restricted, and disbursements therefrom must be approved by USDA. The balance at December 31, 2019, was \$12,794.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 7: Revolving Loans Receivable

The revolving loans receivable consists of the following:

WDEOC received several Housing Cost Reduction Initiative (HCRI) grants from WDOA to provide for no-interest deferred or forgivable loans to income-eligible families for rental security deposits or down payments for the purchase of a home. The portion that is forgivable is forgiven ratably over five years. The loans are to be repaid when a tenant vacates the rental property, or the homeowner sells or transfers ownership in their home. Down payments are collateralized by the real estate.	\$ 5,880
WDEOC received a Rural Business Enterprise Grant (RBEG) from U.S. Department of Agriculture to provide loans to eligible clients for business enterprises. Repayments are made monthly for interest and principal on the loans. The loan receivable balance is collateralized by the property purchased with the loan funds.	20,547
WDEOC received a Housing Preservation Grant from U.S. Department of Agriculture to provide no-interest deferred loans to income-eligible families for rehabilitation costs. Loans issued prior to 2008 are deferred until the property is sold. Loans given out during and after 2008 are totally forgiven after five years. The loan receivable balance is collateralized by the real estate.	23,675
WDEOC received a HOME Rehabilitation grant from WDOA to provide for no-interest deferred and forgivable loans to income-eligible families for rehabilitation costs and energy related repair costs. The portion that is forgivable is forgiven one year after completion. These loans are deferred until the property is sold or is no longer the homeowner's principal residence. Sale or transfer of the property will require full repayment of the loan. The loan receivable balance is collateralized by the real estate.	2,341,891
WDEOC received a Lead Hazard Reduction grant from WDOA to provide for no-interest loans to income-eligible families for lead hazard removal costs. Sale or transfer of the property will require full repayment of the loan balance. The loan receivable balance is collateralized by the real estate.	288,127
WDEOC received a Mobility grant from the State of Wisconsin, Department of Health Services (WDHS) to provide for no-interest partially forgivable loans to income-eligible families for the purchase or repair of vehicles. These loans are forgivable for up to one half of the original loan amount if regular payments are made on the first half of the loan. The loan receivable balance is collateralized by the vehicle.	66,519
Revolving loans receivable	2,746,639
Allowance for loan losses	(965,000)
Expected revolving loans to be received	1,781,639
Discounted at 4.5%	(468,531)
<u>Revolving loans receivable, net</u>	<u>\$ 1,313,108</u>

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 7: Revolving Loans Receivable (Continued)

The unamortized discount is the difference between the face amount of the loan receivable and its present value discounted at a compound interest rate. This discount is then amortized over the life of the loan.

Revolving loan classifications at December 31, 2019, consist of the following:

Housing loan	\$ 2,680,120
Vehicle loans	66,519
<u>Revolving Loans - Total</u>	<u>\$ 2,746,639</u>
Allowance for loan loss – Housing loans	\$ 941,629
Allowance for loan loss – Vehicle loans	23,371
<u>Allowance for loan loss - Total</u>	<u>\$ 965,000</u>

It is expected that participants served will meet the terms of the forgivable loans. Of the loan funds repaid, 10% are used for operating expenses and 90% are available for new loans. An analysis of the allowance for loan losses for the year ended December 31, 2019, is as follows:

	Housing Loans	Vehicle Loans	Total
Balance at beginning of year	\$ 916,754	\$ 23,246	\$ 940,000
Loans charged off	(85,136)	(15,656)	(100,792)
Provision for loan losses	110,011	15,781	125,792
<u>Balance at end of year</u>	<u>\$ 941,629</u>	<u>\$ 23,371</u>	<u>\$ 965,000</u>

Detailed analysis of loans evaluated for impairment as of December 31, 2019, is as follows:

	Housing Loans	Vehicle Loans	Total
Loans:			
Individually evaluated for impairment	\$ 0	\$ 0	\$ 0
Collectively evaluated for impairment	2,680,120	66,519	2,746,639
<u>Balance at end of year</u>	<u>\$ 2,680,120</u>	<u>\$ 66,519</u>	<u>\$ 2,746,639</u>

Information regarding the credit quality indicators most closely monitored by class of loan as of December 31, 2019, is as follows:

	Performing	Non-performing	Total
Housing loans	\$ 2,680,120	\$ 0	\$ 2,680,120
Vehicle loans	66,519	0	66,519
<u>Balance at end of year</u>	<u>\$ 2,746,639</u>	<u>\$ 0</u>	<u>\$ 2,746,639</u>

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 7: Revolving Loans Receivable (Continued)

Housing loans are not required to be repaid unless the home is sold. When, for economic or legal reasons related to the borrower's financial difficulties, WDEOC grants a concession to the borrower that WDEOC would not otherwise consider, the modified loan is classified as a troubled debt restructuring. Loan modifications may consist of forgiveness of interest and/or principal, a reduction of the interest rate, interest-only payments for a period of time, and/or extending amortization terms. At December 31, 2019, there are no troubled debt restructured loans.

Note 8: Related Party Transactions—Loan Receivable – Related (Net)

The loan receivable from related parties as of December 31, 2019, are as follows:

Loan receivable – Current portion	\$	0
Loan receivable – Long-term portion		341,461
Accrued interest		58,969
Subtotal		400,430
Allowance for uncollectible		(58,969)
Loan receivable – Related, net		341,461
Restricted cash – CHDO portion		166,068
<u>Total net assets with donor restrictions</u>	<u>\$</u>	<u>507,529</u>

WDEOC received a HOME Rental Housing Development grant award from the State of Wisconsin, Department of Commerce. The grant was for \$484,862, of which \$440,784 was project funds and \$44,078 was operational funding. The funds were awarded to WDEOC as a Community Housing Development Organization (CHDO) for the development of 11 affordable housing units for low-income seniors in the Village of Fairchild, Wisconsin. WDEOC entered a HOME sponsorship agreement (“joint venture”) with the Eau Claire County Housing Authority (ECCHA) for the development of the project. The joint venture agreement provides for the following ownership:

WDEOC	10.00%
ECCHA	90.00%
<u>Total</u>	<u>100.00%</u>

Of the HOME Rental Housing Development award, \$440,784 is to be loaned to the project at a 3% interest rate. Interest and payment of principal can be deferred for up to three years and the loan can be amortized for a period of up to 27 years following the initial deferral period. As of December 31, 2019, \$440,784 of the project funds has been loaned to the joint venture. The loan is to be repaid at \$27,393 per year from August 2008 through April 2030, with the remaining principal and accrued interest to be paid on April 1, 2030.

WDEOC may use the prepaid loan funds for other housing projects. WDEOC has elected to record an allowance for uncollectible receivables equal to the accrued interest on the loan receivable due to the uncertainty regarding collectability of the interest.

After the joint venture is completed, ownership will be transferred to a third-party nonprofit organization that will have a Board of Directors consisting of three members. The Board of Directors will include the Director of ECCHA and the Executive Director of WDEOC. The nonprofit organization will assume the joint venture's loan obligation to WDEOC.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 9: Property and Equipment

A summary of property and equipment is as follows:

Land	\$ 128,270
Building and building improvements	2,077,591
Equipment	1,550,648
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Subtotal	3,756,509
Accumulated depreciation	(2,640,121)
<hr/>	
Property and equipment, net	\$ 1,116,388

Note 10: Line of Credit

WDEOC has a \$200,000 line of credit with Independence State Bank in Independence, Wisconsin at 2.0% interest. As of December 31, 2019, WDEOC has not drawn on the line of credit. The line of credit matured and was renewed in October 2020. The new maturity date is October 2022. The line of credit is secured by three certificates of deposit at the Co-op Credit Union Black River Falls and the Black River County Bank.

Note 11: Notes Payable

The notes payable consists of the following:

Note payable to U.S. Department of Agriculture with semi-annual payments of \$6,397, including interest at 4.75%. The note is due September 30, 2023.

The note is collateralized by real estate. \$ 45,801

Note payable to State Bank of Independence with monthly payments of \$1,377, including interest at 3.38%. The note is due October 2022.

The note is collateralized by real estate. 221,035

Total notes payable 266,836

Current portion (19,819)

Notes payable – Long-term \$ 247,017

The scheduled maturities of the notes payable are as follows:

2020	\$ 19,819
2021	20,673
2022	214,347
2023	11,997
<hr/>	
Total	\$ 266,836

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 12 Capital Lease

WDEOC has capital lease obligations for printers and a vehicle. The obligation under the capital lease is as follows:

Total minimum lease payments	\$ 105,019
<u>Amount representing interest</u>	<u>(8,197)</u>
Present value of net minimum lease payments	96,822
<u>Current portion of capital lease obligation</u>	<u>25,472</u>
<u>Long-term portion</u>	<u>\$ 71,350</u>

Aggregate annual payments on the capital lease obligation at December 31, 2019, are:

2020	\$ 25,472
2021	26,641
2022	27,866
<u>2023</u>	<u>16,843</u>
<u>Total</u>	<u>96,822</u>

Property and equipment include the following under the capital lease at December 31, 2019:

Equipment	\$ 143,904
<u>Less: accumulated amortization</u>	<u>(50,018)</u>
<u>Net book value</u>	<u>\$ 93,886</u>

Note 13: Net Assets with Donor Restrictions

Net assets with donor restrictions represent balances that are available for use in the following activities:

Fairchild Senior Housing	\$ 507,529
Arlington Housing project	503,918
Fresh Start homes	268,118
Lead hazard reduction	47,660
Rural Development Home Preservation	41,961
<u>HUD Homeowner Rehab and Accessibility</u>	<u>295,944</u>
<u>Housing subtotal</u>	<u>1,665,130</u>
Revolving loan program	1,316,897
<u>WETAP Mobility repayments</u>	<u>28,689</u>
<u>Total net assets with donor restrictions</u>	<u>\$ 3,010,716</u>

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 14: Employee Retirement Plan

WDEOC has a defined contribution retirement plan covering all employees who have been employed for one year, work a minimum of 1,000 hours, and are at least 18 years of age. The plan allows employee salary deferrals as well as employer contributions. The agency also retained TRA, Inc. as a third-party administrator for the plan and engaged Morningstar, Inc. as an independent financial advisor to the plan. Employees are vested as follows:

<u>Years of Service</u>	<u>Percent Vested</u>
Zero to three years	0%
After three years	100%

Contributions to the plan are determined annually by the Board of Directors. Contributions to the plan for the year ended December 31, 2019, were 3% of gross wages for eligible employees with an additional 3% match for a total contribution of \$277,431.

Note 15: Operating Leases

WDEOC leases various facilities and equipment for operation of its programs. Rent expense for the year ended December 31, 2019, was \$383,922.

The future minimum lease obligations are as follows:

2020	\$ 447,568
2021	296,773
2022	298,138
2023	299,684
2024	299,240
<u>Thereafter</u>	<u>1,367,623</u>
<u>Total lease obligations</u>	<u>\$ 3,009,026</u>

Note 16: Grant Awards

At December 31, 2019, WDEOC had commitments under various grants of approximately \$7,900,000. These commitments are not recognized in the accompanying consolidated financial statements as they are conditional awards. In addition, WDEOC had grant commitments to a delegate agency of approximately \$352,000 at December 31, 2019.

Note 17: Subsequent Event

Subsequent events have been evaluated through November 18, 2020, which is the date the financial statements were available to be issued.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 17: Subsequent Event (continued)

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 crisis including financial markets, supply chains, businesses, and communities. Specific to the Organizations, COVID-19 may impact various parts of its 2020 operations and financial results. Management believes the Organizations are taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

Supplementary Information

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-1
 Schedule of Program Activity
 Year Ended December 31, 2019

	FEDERAL PROGRAMS									
	Department of Agriculture									
	10.433			10.558						
	Rural Development Housing Program (1)	Rural Development Housing Program (2)	10.433 Subtotal	Child & Adult Day Care Food Home- Based Program (3)	Child & Adult Day Care Food Home- Based Program (4)	Child & Adult Day Care Food Program Expansion (5)	Child & Adult Day Care Nonprofit Food Program (6)	Child & Adult Day Care Nonprofit Food Program (7)	10.558 Subtotal	
REVENUE	TOTAL									
Total grant and contracts revenue	\$ 13,847,210	\$ 14,664	\$ 20,953	\$ 35,617	\$ 742,325	\$ 232,513	\$ 2,653	\$ 111,530	\$ 70,893	\$ 1,159,914
Program contributions	587,532	0	0	0	0	0	0	0	47	47
Donations	41,535	0	0	0	0	0	0	0	0	0
Interest income	47,876	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
In-kind contributions	316,260	0	0	0	0	0	0	0	0	0
Total Revenue	14,840,413	14,664	20,953	35,617	742,325	232,513	2,653	111,530	70,940	1,159,961
EXPENSES										
Personnel	7,524,217	0	0	0	109,543	32,170	1,938	29,435	12,089	185,175
Consultants/contractual services	474,044	56	43	99	5,942	2,758	0	30,793	23,472	62,965
Travel	220,392	0	0	0	7,334	1,472	194	0	0	9,000
Occupancy/depreciation of space	499,149	0	0	0	3,805	1,454	0	0	0	5,259
Consumable supplies	531,522	0	0	0	1,995	913	0	41,163	28,930	73,001
Lease of equipment and depreciation	126,723	0	0	0	0	0	0	0	0	0
Weatherization/building materials	645,215	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	1,904,529	13,295	18,915	32,210	0	0	0	0	0	0
Day care/work related	78,715	0	0	0	0	0	0	0	0	0
Assistance to clients	1,446,451	0	0	0	597,457	189,144	280	0	0	786,881
Other direct costs	156,295	1,313	1,995	3,308	16,249	4,602	241	10,139	6,449	37,680
Commodity food	532,938	0	0	0	0	0	0	0	0	0
In-kind expenses	316,260	0	0	0	0	0	0	0	0	0
Total Expenses	14,456,450	14,664	20,953	35,617	742,325	232,513	2,653	111,530	70,940	1,159,961
Change in Net Assets	383,963	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	5,449,047	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 5,833,010	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-2
 Schedule of Program Activity
 Year Ended December 31, 2019

	FEDERAL PROGRAMS									
	Department of Agriculture						Department of Housing and Urban Development			
	10.568			10.178			10.569	14.218		
	Emergency Food Assist. Program TEFAP (8)	Emergency Food Assist. Program TEFAP (9)	10.568 Subtotal	Trade Mitigation Partners Food TEFAP (10)	Trade Mitigation Partners Food TEFAP (11)	10.178 Subtotal	Commodity Food Distribution (12)	Community Development Block Grant Business Start-up 18/19 (13)	Community Development Block Grant Business Start-up 19/20 (14)	14.218 Subtotal
REVENUE										
Total grant and contracts revenue	\$ 15,527	\$ 3,087	\$ 18,614	\$ 4,085	\$ 3,000	\$ 7,085	\$ 532,938	\$ 4,743	\$ 523	\$ 5,266
Program contributions	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	15,527	3,087	18,614	4,085	3,000	7,085	532,938	4,743	523	5,266
EXPENSES										
Personnel	10,868	2,166	13,034	0	0	0	0	4,310	476	4,786
Consultants/contractual services	184	56	240	0	0	0	0	0	0	0
Travel	281	0	281	0	0	0	0	0	0	0
Occupancy/depreciation of space	405	218	623	0	0	0	0	0	0	0
Consumable supplies	2,273	345	2,618	4,085	3,000	7,085	0	0	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	0	0
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	0	0	0	0	0
Other direct costs	1,516	302	1,818	0	0	0	0	433	47	480
Commodity food	0	0	0	0	0	0	532,938	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	15,527	3,087	18,614	4,085	3,000	7,085	532,938	4,743	523	5,266
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-3
 Schedule of Program Activity
 Year Ended December 31, 2019

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development									
	14.228				14.231					
	Community Development Block Grant REHAB 16-19 (15)	Community Development Block Grant REHAB 18-20 (16)	Community Development Block Grant Galesville 19-20 (17)	14.228 Subtotal	Community Development Block Grant (HAVEN) 18/19 (18)	Community Development Block Grant (HAVEN) 19/20 (19)	Community Development Block Grant (AFF HOUS) 16/17 (20)	Balance of State Continuum of Care 18/19 (21)	Balance of State Continuum of Care 19/20 (22)	HUD EHH 18/19 (23)
REVENUE										
Total grant and contracts revenue	\$ 21,822	\$ 9,213	\$ 5,264	\$ 36,299	\$ 5,800	\$ 3,303	\$ 29,412	\$ 23,389	\$ 4,334	\$ 125,237
Program contributions	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	(4,185)	0	0	(4,185)	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	99,542
Total Revenue	17,637	9,213	5,264	32,114	5,800	3,303	29,412	23,389	4,334	224,779
EXPENSES										
Personnel	2,296	6,184	3,869	12,349	0	0	0	13,108	758	46,164
Consultants/contractual services	(30)	207	620	797	0	0	0	0	0	0
Travel	16	320	128	464	0	0	0	379	0	1,410
Occupancy/depreciation of space	63	177	0	240	0	0	0	0	0	0
Consumable supplies	13,822	495	8	14,325	0	0	0	1,539	0	83
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	26,738	0	0	49,175
Day care/work related	0	230	0	230	0	0	0	0	0	0
Assistance to clients	0	0	0	0	5,273	3,003	0	8,363	3,576	25,728
Other direct costs	1,470	1,600	639	3,709	527	300	2,674	0	0	2,677
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	99,542
Total Expenses	17,637	9,213	5,264	32,114	5,800	3,303	29,412	23,389	4,334	224,779
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-4
 Schedule of Program Activity
 Year Ended December 31, 2019

FEDERAL PROGRAMS										
Department of Housing and Urban Development										
14.231			14.239							
	HUD EHH 19/20 (24)	14.231 Subtotal	Fresh Start Replic. Home Operation Eau Claire 18/19 (25)	Fresh Start Replic. Home Operation Eau Claire 19/20 (26)	Fresh Start YOUTHBUILD 19-22 (27)	Fresh Start WORKFORCE YOUTHBUILD 19-22 (28)	HUD Home CHDO 2015/18 Weatherization (29)	HUD Home CHDO 2016/19 Weatherization (30)	HUD Homeowner Rehab. & Accessibility 17/19 (31)	HUD Homeowner Rehab. & Accessibility 18/19 (32)
REVENUE										
Total grant and contracts revenue	\$ 67,023	\$ 258,498	\$ 63,171	\$ 53,237	\$ 67,890	\$ 38,658	\$ 0	\$ 25,543	\$ 376	\$ 107,778
Program contributions	0	0	0	0	0	0	(5,572)	494	0	45,169
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	(142,448)	(70,068)
In-kind contributions	57,837	157,379	0	0	0	0	0	0	0	0
Total Revenue	124,860	415,877	63,171	53,237	67,890	38,658	(5,572)	26,037	(142,072)	82,879
EXPENSES										
Personnel	20,162	80,192	45,221	0	35,691	35,144	0	(1)	346	6,120
Consultants/contractual services	0	0	0	0	163	0	0	73	189	888
Travel	642	2,431	120	0	4,130	0	0	0	34	502
Occupancy/depreciation of space	0	0	0	0	10,744	0	0	0	0	146
Consumable supplies	224	1,846	0	0	8,507	0	0	236	7	215
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	12,088	48,398	0	0	0	0	0	0
Subcontracts/contractual labor	16,780	92,693	0	0	0	0	0	23,171	(264)	90,468
Day care/work related	0	0	0	0	300	0	0	0	0	0
Assistance to clients	17,940	63,883	0	0	1,736	0	0	0	0	0
Other direct costs	11,275	17,453	5,742	4,839	6,619	3,514	0	2,558	64	9,439
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	57,837	157,379	0	0	0	0	0	0	0	0
Total Expenses	124,860	415,877	63,171	53,237	67,890	38,658	0	26,037	376	107,778
Change in Net Assets	0	0	0	0	0	0	(5,572)	0	(142,448)	(24,899)
Net assets - Beginning of the Year	0	0	0	0	0	0	5,572	0	142,448	24,899
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-5
 Schedule of Program Activity
 Year Ended December 31, 2019

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development									
	14.239			14.267						
	HUD Homeowner Rehab. & Accessibility 19/20 (33)	HUD Home CHDO 2017-22 Weatherization (34)	14.239 Subtotal	HUD Perm Supportive Housing 18/19 (35)	HUD Perm Supportive Housing 19/20 (36)	HUD Perm. Supportive Housing 18/19 Expansion (37)	HUD Perm. Supportive Housing 19/20 Expansion (38)	HUD Perm. Supportive Housing 18/19 (39)	HUD Perm. Supportive Housing 19/20 (40)	Supportive Services Only 18/19 (41)
REVENUE										
Total grant and contracts revenue	\$ 26,666	\$ 8,391	\$ 391,710	\$ 204,455	\$ 24,725	\$ 80,144	\$ 32,751	\$ 142,225	\$ 23,580	\$ 25,734
Program contributions	0	5,079	45,170	14,712	741	3,329	2,320	2,971	1,323	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	49,950	0	(162,566)	0	0	0	0	0	0	0
In-kind contributions	0	0	0	3,650	0	4,993	0	7,575	0	8,173
Total Revenue	76,616	13,470	274,314	222,817	25,466	88,466	35,071	152,771	24,903	33,907
EXPENSES										
Personnel	1,521	0	124,042	71,861	6,826	44,329	10,401	43,796	6,851	20,605
Consultants/contractual services	83	14	1,410	751	37	148	103	250	81	127
Travel	158	0	4,944	2,255	200	897	105	2,019	130	276
Occupancy/depreciation of space	0	0	10,890	3,648	732	1,219	1,053	2,746	328	1,301
Consumable supplies	0	20	8,985	6,255	1,113	7,998	788	12,746	512	2,430
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	60,486	0	0	0	0	0	0	0
Subcontracts/contractual labor	22,400	7,515	143,290	0	0	0	0	0	0	0
Day care/work related	0	0	300	69	0	0	0	448	0	0
Assistance to clients	0	0	1,736	121,191	15,116	22,450	20,275	72,780	15,682	0
Other direct costs	2,504	842	36,121	13,285	1,442	6,432	2,346	10,411	1,319	995
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	3,650	0	4,993	0	7,575	0	8,173
Total Expenses	26,666	8,391	392,204	222,965	25,466	88,466	35,071	152,771	24,903	33,907
Change in Net Assets	49,950	5,079	(117,890)	(148)	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	172,919	148	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 49,950	\$ 5,079	\$ 55,029	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-6
 Schedule of Program Activity
 Year Ended December 31, 2019

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development					Department of Transportation		U.S. Small Business Administration		
	14.267		17.261			20.507	20.509	59.043		
Supportive Services Only 19/20 (42)	14.267 Subtotal	Skills Enhancement Project 2018/19 (43)	Skills Enhancement Project 2019/20 (44)	17.261 Subtotal	Urbanized Area Formula for Public Transport 2018/19 (45)	Rural Area Formula for Public Transport 2019/20 (46)	Financial Counseling and Mgmt. for Women 18/19 (47)	Financial Counseling and Mgmt. for Women 19/20 (48)	59.043 Subtotal	
REVENUE										
Total grant and contracts revenue	\$ 22,980	\$ 556,594	\$ 9,893	\$ 9,727	\$ 19,620	\$ 41,371	\$ 39,483	\$ 101,108	\$ 34,420	\$ 135,528
Program contributions	0	25,396	0	0	0	0	0	46,774	927	47,701
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
In-kind contributions	8,179	32,570	0	0	0	2,000	0	54,632	0	54,632
Total Revenue	31,159	614,560	9,893	9,727	19,620	43,371	39,483	202,514	35,347	237,861
EXPENSES										
Personnel	19,175	223,844	4,608	5,640	10,248	16,143	14,891	103,391	26,549	129,940
Consultants/contractual services	82	1,579	0	0	0	0	250	12,791	432	13,223
Travel	35	5,917	100	72	172	0	507	3,831	404	4,235
Occupancy/depreciation of space	1,539	12,566	546	646	1,192	0	0	4,567	1,708	6,275
Consumable supplies	43	31,885	0	28	28	0	337	9,742	3,060	12,802
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	0	0
Day care/work related	0	517	0	0	0	0	0	0	0	0
Assistance to clients	0	267,494	3,699	2,703	6,402	21,467	19,803	0	0	0
Other direct costs	2,106	38,336	940	638	1,578	3,761	3,695	14,792	3,194	17,986
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	8,179	32,570	0	0	0	2,000	0	54,632	0	54,632
Total Expenses	31,159	614,708	9,893	9,727	19,620	43,371	39,483	203,746	35,347	239,093
Change in Net Assets	0	(148)	0	0	0	0	0	(1,232)	0	(1,232)
Net assets - Beginning of the Year	0	148	0	0	0	0	0	1,232	0	1,232
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-7

Schedule of Program Activity

Year Ended December 31, 2019

	FEDERAL PROGRAMS								
	Department of Energy			Department of Health and Human Services					
	81.042			93.568					
	Weatherization Assistance #WX1819.21 18/19	Weatherization Assistance #WX1920.21 19/20	81.042 Subtotal	Eau Claire Energy Services 18/19	Eau Claire Energy Services 19/20	Tremp Energy Crisis Assistance 18/19	LIHEAP Weatherization Assistance #WX1819.21 18/19	LIHEAP Weatherization Assistance #WX1920.21 19/20	Emergency Furnace Project 18/19
	(49)	(50)		(51)	(52)	(53)	(54)	(55)	(56)
REVENUE									
Total grant and contracts revenue	\$ 108,684	\$ 122,442	\$ 231,126	\$ 121,851	\$ 32,701	\$ 37,118	\$ 412,985	\$ 161,546	\$ 170,331
Program contributions	0	0	0	0	0	0	1,171	33,967	0
Donations	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	7	6	0
Transfer	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0
Total Revenue	108,684	122,442	231,126	121,851	32,701	37,118	414,163	195,519	170,331
EXPENSES									
Personnel	39,260	52,776	92,036	97,806	26,034	29,481	168,185	84,274	51,340
Consultants/contractual services	822	1,857	2,679	567	434	193	4,504	2,965	119
Travel	1,566	2,183	3,749	1,042	68	512	6,883	3,486	505
Occupancy/depreciation of space	871	1,356	2,227	5,490	2,366	986	4,050	2,166	128
Consumable supplies	3,423	1,110	4,533	4,637	648	2,277	9,475	1,772	159
Lease of equipment and depreciation	5,145	0	5,145	0	0	0	12,239	0	0
Weatherization/building materials	35,100	30,592	65,692	0	0	0	122,087	48,850	0
Subcontracts/contractual labor	11,617	18,245	29,862	0	0	0	43,917	29,134	88,565
Day care/work related	551	1,388	1,939	300	0	100	2,564	2,217	0
Assistance to clients	0	0	0	0	0	0	0	0	0
Other direct costs	10,329	12,935	23,264	12,009	3,151	3,569	40,259	20,655	29,515
Commodity food	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0
Total Expenses	108,684	122,442	231,126	121,851	32,701	37,118	414,163	195,519	170,331
Change in Net Assets	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-8
 Schedule of Program Activity
 Year Ended December 31, 2019

FEDERAL PROGRAMS										
Department of Health and Human Services										
	93.568		93.569		93.575					
	Emergency Furnace Project 19/20 (57)	93.568 Subtotal	Community Services Block Grant 2019 (58)	Child Care Resource & Referral 19/20 (59)	SFTA Tribal 2019 (60)	SFTA T&T 19/20 (61)	SFTA EXPULSION 19-23 (62)	SFTA Protective Factors 19/20 (63)	SFTA YOUNG STAR QRIS 18/19 (64)	SFTA YOUNG STAR QRIS 19/20 (65)
REVENUE										
Total grant and contracts revenue	\$ 51,501	\$ 988,033	\$ 249,148	\$ 132,965	\$ 4,383	\$ 21,666	\$ 21,297	\$ 546	\$ 176,221	\$ 272,384
Program contributions	0	35,138	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	13	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	51,501	1,023,184	249,148	132,965	4,383	21,666	21,297	546	176,221	272,384
EXPENSES										
Personnel	6,139	463,259	144,679	108,146	3,370	16,663	15,770	545	133,757	210,963
Consultants/contractual services	98	8,880	40,406	616	0	0	0	0	738	973
Travel	171	12,667	6,794	1,386	391	1,213	3,516	1	11,646	18,047
Occupancy/depreciation of space	22	15,208	415	4,268	0	0	0	0	5,615	8,560
Consumable supplies	32	19,000	19,010	5,107	223	1,820	75	0	4,691	7,767
Lease of equipment and depreciation	0	12,239	0	0	0	0	0	0	0	0
Weatherization/building materials	0	170,937	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	37,032	198,648	0	0	0	0	0	0	0	0
Day care/work related	0	5,181	40	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	0	0	0	0	0
Other direct costs	8,007	117,165	37,804	13,442	399	1,970	1,936	0	19,774	26,074
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	51,501	1,023,184	249,148	132,965	4,383	21,666	21,297	546	176,221	272,384
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-9
 Schedule of Program Activity
 Year Ended December 31, 2019

	FEDERAL PROGRAMS									
	Department of Health and Human Services									
	93.575		93.600							
	SFTA Pre-Licensing 2018 (66)	93.575 Subtotal	Head Start Early Education Full-Year, Part-Day 18/19 (67)	Head Start Early Education Train &Tech Assistance 18/19 (68)	Head Start Full-Year, Part-Day 18/19 (69)	HS Training & Technical Assistance 18/19 (70)	Head Start Early Education Full-Year, Part-Day 19/20 (71)	Head Start Early Education Train &Tech Assistance 19/20 (72)	Head Start Full-Year, Start Up 19/20 (73)	Head Start Full-Year, Part-Day 19/20 (74)
REVENUE										
Total grant and contracts revenue	\$ 16,000	\$ 645,462	\$ 191,247	\$ 1,617	\$ 1,697,285	\$ 10,671	\$ 338,876	\$ 655	\$ 279,484	\$ 3,090,745
Program contributions	0	0	0	0	0	0	0	0	0	9,505
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	351,607	0	0	0	0	516,364
Total Revenue	16,000	645,462	191,247	1,617	2,048,892	10,671	338,876	655	279,484	3,616,614
EXPENSES										
Personnel	13,507	502,721	138,637	0	969,145	0	238,866	0	0	1,940,779
Consultants/contractual services	171	2,498	1,378	0	85,381	0	3,740	0	2,323	125,554
Travel	482	36,682	7,432	611	12,853	333	11,055	655	0	23,808
Occupancy/depreciation of space	118	18,561	19,983	0	58,531	0	42,536	0	64,418	190,062
Consumable supplies	150	19,833	3,380	0	15,470	0	8,571	0	79,952	143,762
Lease of equipment and depreciation	0	0	0	0	975	0	0	0	106,199	4,575
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	416,394	8,816	0	0	0	394,112
Day care/work related	0	0	1,796	1,006	9,098	1,522	0	0	7,867	22
Assistance to clients	0	0	92	0	763	0	144	0	0	1,204
Other direct costs	1,572	65,167	18,549	0	128,675	0	33,964	0	18,725	276,372
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	351,607	0	0	0	0	516,364
Total Expenses	16,000	645,462	191,247	1,617	2,048,892	10,671	338,876	655	279,484	3,616,614
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-10
 Schedule of Program Activity
 Year Ended December 31, 2019

	FEDERAL PROGRAMS								Total Federal Programs
	Department of Health & Human Services		Corporation for National & Community Service						
	93.600		94.002		94.006				
HS Training & Technical Assistance 19/20	93.600 Subtotal	Retired Senior Vol. Program 18/19	Retired Senior Vol. Program 19/20	94.002 Subtotal	AmeriCorps (Fresh Start) 18/19	AmeriCorps (Fresh Start) 19/20	94.006 Subtotal		
REVENUE	(75)		(76)	(77)		(78)	(79)		
Total grant and contracts revenue	\$ 36,784	\$ 5,647,364	\$ 45,317	\$ 110,935	\$ 156,252	\$ 71,207	\$ 77,440	\$ 148,647	\$ 11,304,569
Program contributions	0	9,505	0	0	0	0	0	0	162,957
Donations	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	13
Transfer	0	0	0	0	0	0	0	0	(166,751)
In-kind contributions	0	867,971	8,407	16,078	24,485	0	56,160	56,160	1,195,197
Total Revenue	36,784	6,524,840	53,724	127,013	180,737	71,207	133,600	204,807	12,495,985
EXPENSES									
Personnel	0	3,287,427	37,194	88,546	125,740	54,337	40,525	94,862	5,525,368
Consultants/contractual services	0	218,376	676	1,384	2,060	1,144	1,409	2,553	358,015
Travel	10,782	67,529	1,252	2,230	3,482	4,744	1,227	5,971	164,825
Occupancy/depreciation of space	0	375,530	980	1,870	2,850	5,088	810	5,898	457,734
Consumable supplies	0	251,135	587	1,336	1,923	1,007	440	1,447	469,793
Lease of equipment and depreciation	0	111,749	0	0	0	1,933	0	1,933	131,066
Weatherization/building materials	0	0	0	0	0	0	0	0	297,115
Subcontracts/contractual labor	3,882	823,204	0	0	0	0	25,896	25,896	1,345,803
Day care/work related	22,120	43,431	0	0	0	424	155	579	52,217
Assistance to clients	0	2,203	0	0	0	646	431	1,077	1,170,946
Other direct costs	0	476,285	4,628	15,569	20,197	1,884	6,547	8,431	914,238
Commodity food	0	0	0	0	0	0	0	0	532,938
In-kind expenses	0	867,971	8,407	16,078	24,485	0	56,160	56,160	1,195,197
Total Expenses	36,784	6,524,840	53,724	127,013	180,737	71,207	133,600	204,807	12,615,255
Change in Net Assets	0	0	0	0	0	0	0	0	(119,270)
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	174,299
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,029

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-11
 Schedule of Program Activity
 Year Ended December 31, 2019

	OTHER STATE AND LOCAL PROGRAMS										
	STATE: Department of Administration (DOA)								STATE: DHS		STATE: DPI
	Wisconsin Public Benefits #WX1819.21 18/19 (80)	Wisconsin Public Benefits #WX1920.21 19/20 (81)	Emergency Furnace Project #WX1819.21 18/19 (82)	Emergency Furnace Project #WX1920.21 19/20 (83)	Tremp Energy Crisis Assistance Public Benefits 19/20 (84)	Wisconsin Shelter Subsidy 2019 (85)	Emergency Shelter Grant/ Homeless Prevention 18/19 (86)	Emergency Shelter Grant/ Homeless Prevention 19/20 (87)	HCRI 17-19 (88)	Retired Senior Volunteer Program (89)	Wisconsin Head Start Program 18/19 (90)
REVENUE											
Total grant and contracts revenue	\$ 772,355	\$ 621,475	\$ 180,450	\$ 201,917	\$ 17,308	\$ 13,200	\$ 54,867	\$ 3,127	\$ 77,565	\$ 18,997	\$ 89,699
Program contributions	6,347	9,689	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0	0
Interest income	2	6	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0	0
Total Revenue	778,704	631,170	180,450	201,917	17,308	13,200	54,867	3,127	77,565	18,997	89,699
EXPENSES											
Personnel	300,411	272,051	5,752	14,936	15,121	9,234	5,758	0	1,675	13,110	69,986
Consultants/contractual services	7,302	9,571	489	330	74	0	0	0	0	977	1,433
Travel	12,164	11,253	172	504	96	524	0	0	0	0	3,902
Occupancy/depreciation of space	6,993	6,992	32	21	269	0	0	0	0	490	429
Consumable supplies	20,852	5,719	64	73	114	0	0	0	0	1,715	4,196
Lease of equipment and depreciation	29,280	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	239,476	157,697	379	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	82,870	94,051	171,829	171,019	0	0	26,188	0	0	0	0
Day care/work related	4,426	7,156	0	0	0	0	0	0	0	0	964
Assistance to clients	0	0	0	0	0	2,447	17,435	2,550	68,839	0	134
Other direct costs	74,930	66,680	1,733	15,034	1,634	995	5,486	577	7,051	2,705	8,655
Commodity food	0	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0	0
Total Expenses	778,704	631,170	180,450	201,917	17,308	13,200	54,867	3,127	77,565	18,997	89,699
Change in Net Assets	0	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-12
 Schedule of Program Activity
 Year Ended December 31, 2019

	STATE: DPI		STATE: GPR		COUNTY		OTHER STATE AND LOCAL PROGRAMS				
	Wisconsin Head Start Program 19/20 (91)	Job & Bus. Development GPR (WISCAP) 2018 (92)	Pepin County Certified Child Care (93)	Mobility WETAP 2019 Project (94)	Paratransit Certification Training Project City of Eau Claire (95)	Rural Dental Health Payback (96)	Rural Development Home Preservation Payback (97)	Lead Hazard Payback (98)	HHR PI Held per Funding Source 2019 (99)	Wisconsin Public Service JBD 17-18 (100)	
REVENUE											
Total grant and contracts revenue	\$ 56,491	\$ 22,500	\$ 1,250	\$ 0	\$ 68,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,705	
Program contributions	0	0	0	35,319	0	0	3,583	0	78,349	0	
Donations	0	0	0	0	0	0	0	0	0	0	
Interest income	0	0	0	0	0	0	0	0	0	0	
Transfer	0	0	0	0	0	0	0	0	162,566	0	
In-kind contributions	0	22,500	0	0	0	0	0	0	0	0	
Total Revenue	56,491	45,000	1,250	35,319	68,000	0	3,583	0	240,915	1,705	
EXPENSES											
Personnel	42,275	18,162	1,076	20,058	58,489	(11)	0	0	0	1,550	
Consultants/contractual services	1,402	250	0	0	250	0	0	0	0	0	
Travel	1,800	164	60	234	124	0	0	0	0	0	
Occupancy/depreciation of space	348	599	0	1,641	1,326	0	0	0	0	0	
Consumable supplies	3,747	1,114	0	116	1,517	0	0	0	0	0	
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0	
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0	
Subcontracts/contractual labor	0	0	0	0	0	0	199	0	0	0	
Day care/work related	464	0	0	0	0	0	0	0	0	0	
Assistance to clients	46	0	0	4,484	0	0	0	0	0	0	
Other direct costs	6,409	2,211	114	3,016	6,294	(1)	1,362	0	0	155	
Commodity food	0	0	0	0	0	0	0	0	0	0	
In-kind expenses	0	22,500	0	0	0	0	0	0	0	0	
Total Expenses	56,491	45,000	1,250	29,549	68,000	(12)	1,561	0	0	1,705	
Change in Net Assets	0	0	0	5,770	0	12	2,022	0	240,915	0	
Net assets - Beginning of the Year	0	0	0	22,919	0	4,483	4,796	47,660	0	0	
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 28,689	\$ 0	\$ 4,495	\$ 6,818	\$ 47,660	\$ 240,915	\$ 0	

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-13
 Schedule of Program Activity
 Year Ended December 31, 2019

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	WEDC Cap Build Entrepreneur Sup JBD 2019.00 (101)	Early Childhood Development (Otto Bremer Foundation) (102)	Early Childhood Development ECERS Project (103)	Great Rivers United Way Venture 2019 (104)	Eau Claire United Way Fresh Start Project (105)	Eau Claire United Way Fresh Start Project (106)	Eau Claire Community Foundation Fresh Start (107)	Early Childhood Development Altoona 18/19 (108)	Early Childhood Development Altoona 19/20 (109)	Early Childhood Development Eau Claire (110)
REVENUE										
Total grant and contracts revenue	\$ 40,000	\$ 22,697	\$ 0	\$ 1,500	\$ 27,171	\$ 43,167	\$ 1,160	\$ 33,263	\$ 326	\$ 28,426
Program contributions	0	0	43,435	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	(408)	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	40,000	22,697	43,435	1,500	27,171	43,167	1,160	32,855	326	28,426
EXPENSES										
Personnel	28,462	16,027	20,050	0	28,501	42,558	0	29,868	296	25,841
Consultants/contractual services	0	0	0	0	0	0	679	0	0	0
Travel	171	2,283	3,900	0	0	0	0	0	0	0
Occupancy/depreciation of space	0	500	628	0	0	0	0	0	0	0
Consumable supplies	7,731	1,823	7,920	1,500	0	0	376	0	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	0	0
Day care/work related	0	0	6,952	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	1,654	609	0	0	0	0
Other direct costs	3,636	2,064	3,985	0	(2,984)	0	105	2,987	30	2,585
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	40,000	22,697	43,435	1,500	27,171	43,167	1,160	32,855	326	28,426
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-14
 Schedule of Program Activity
 Year Ended December 31, 2019

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Early Childhood Development Eau Claire (111)	Great Rivers United Way RSVP Project 18/19 (112)	Great Rivers United Way RSVP Project 19/20 (113)	Early Childhood Development Black River Falls (114)	Early Childhood Development Black River Falls (115)	Great Rivers United Way HmIs Project (116)	Great Rivers United Way HmIs Project (117)	418 Adams Fresh Start Proceeds (118)	382 Jackson Fall Creek Fresh Start Proceeds (119)	410 E Jackson Fall Creek Fresh Start Proceeds (120)
REVENUE										
Total grant and contracts revenue	\$ 475	\$ 2,237	\$ 4,686	\$ 32,537	\$ 175	\$ 626	\$ 2,678	\$ 0	\$ 0	\$ 0
Program contributions	0	0	0	0	0	0	0	2,000	0	5,000
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	(3,454)	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	475	2,237	4,686	29,083	175	626	2,678	2,000	0	5,000
EXPENSES										
Personnel	432	2,034	3,368	26,440	159	96	203	2,789	0	0
Consultants/contractual services	0	0	92	0	0	0	84	0	0	0
Travel	0	0	44	0	0	(587)	0	0	0	0
Occupancy/depreciation of space	0	0	400	0	0	651	1,399	0	0	0
Consumable supplies	0	0	326	0	0	357	628	40	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	17,884	35,697	2,909
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	0	0
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	0	0	0	0	0
Other direct costs	43	203	456	2,643	16	109	364	2,072	3,570	292
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	475	2,237	4,686	29,083	175	626	2,678	22,785	39,267	3,201
Change in Net Assets	0	0	0	0	0	0	0	(20,785)	(39,267)	1,799
Net assets - Beginning of the Year	0	0	0	0	0	0	0	20,785	39,267	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,799

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-15
 Schedule of Program Activity
 Year Ended December 31, 2019

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Neighborhood Stabilization Proceeds (121)	Revolving Loan Repayments (122)	Eau Claire United Way Perm Supportive Housing Project 18/19 (123)	Eau Claire United Way Perm Supportive Housing Project 19/20 (124)	Homeless Project Theisen Foundation 18/19 (125)	Eau Claire Foundation Homeless 18/19 (126)	Eau Claire Foundation JBD Women Helping Women 2019 (127)	Rural Business Development (WISCAP) Program 2019 (128)	Family Promise Mayo 18/19 (129)	Eau Claire Interfaith Homeless Project 18/19 (130)
REVENUE										
Total grant and contracts revenue	\$ 0	\$ 0	\$ 11,117	\$ 6,803	\$ 1,490	\$ 1,624	\$ 6,000	\$ 27,341	\$ 4,942	\$ 14,005
Program contributions	0	7,928	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	1,975	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	(17,686)	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	9,903	11,117	6,803	1,490	1,624	6,000	9,655	4,942	14,005
EXPENSES										
Personnel	14,036	0	9,308	2,245	1,364	0	0	8,715	200	11,418
Consultants/contractual services	0	0	0	0	0	0	4,395	0	0	179
Travel	1,677	23	0	0	0	0	0	0	4,293	227
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	0
Consumable supplies	0	0	0	0	0	0	0	63	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	28,460	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	0	0
Day care/work related	0	0	153	0	0	0	0	0	0	0
Assistance to clients	0	10,000	645	3,940	0	1,476	1,060	0	0	908
Other direct costs	4,416	668	1,011	618	126	148	545	877	449	1,273
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	48,589	10,691	11,117	6,803	1,490	1,624	6,000	9,655	4,942	14,005
Change in Net Assets	(48,589)	(788)	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	48,589	31,436	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 30,648	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-16
 Schedule of Program Activity
 Year Ended December 31, 2019

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Eau Claire Interfaith Homeless Project 19/20 (131)	Otto Bremer Fresh Start 18/19 (132)	Otto Bremer Fresh Start 19/20 (133)	RSVP Project (Helen Bader Foundation) 18/19 (134)	Fresh Start Project (Xcel Foundation) (135)	Fresh Start Project (Xcel Foundation) (136)	Family Promise Otto Bremer 18/19 (137)	Clothing Center Project (138)	Riverland Utility Agreement (139)	Riverland Utility Agreement (140)
REVENUE										
Total grant and contracts revenue	\$ 3,237	\$ 10,037	\$ 768	\$ 15,000	\$ 1,808	\$ 1,093	\$ 34,270	\$ 0	\$ 6,432	(\$ 40,575)
Program contributions	0	0	0	0	0	0	0	51,203	30,682	65,601
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	(9,557)	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	3,237	10,037	768	15,000	1,808	1,093	34,270	41,646	37,114	25,026
EXPENSES										
Personnel	2,942	8,897	(2)	13,378	0	0	10,173	20,728	(196)	(4)
Consultants/contractual services	0	0	0	0	0	0	0	36	8	10
Travel	0	125	0	0	0	0	40	0	0	0
Occupancy/depreciation of space	0	0	0	0	0	0	0	15,040	62	57
Consumable supplies	0	102	689	258	1,644	0	0	1,982	11	2
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	1,259
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	4,635	0
Day care/work related	0	0	43	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	994	20,941	0	29,220	21,420
Other direct costs	295	913	38	1,364	164	99	3,116	3,860	3,374	2,282
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	3,237	10,037	768	15,000	1,808	1,093	34,270	41,646	37,114	25,026
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-17
 Schedule of Program Activity
 Year Ended December 31, 2019

	OTHER STATE AND LOCAL PROGRAMS			GAAP ADJUSTMENTS						TOTAL GAAP ADJUSTMENTS
	LOCAL			Arlington Housing Project (143)	Fairchild Housing Project (144)	Revolving Loans (145)	Fresh Start Grant- Funded Loans (146)	Fresh Start Grant- Funded Construction in Progress (147)	Other (148)	
	Jackson Utility Agreement (141)	Jackson Utility Agreement (142)	Total Other State and Local Programs							
REVENUE										
Total grant and contracts revenue	\$ 21,348	(\$ 26,129)	\$ 2,542,641	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Program contributions	5,402	59,024	403,562	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	1,983	1,099	16,500	0	0	0	0	17,599
Transfer	0	0	131,461	0	0	0	0	0	0	0
In-kind contributions	0	0	22,500	0	0	0	0	0	(901,437)	(901,437)
Total Revenue	26,750	32,895	3,102,147	1,099	16,500	0	0	0	(901,437)	(883,838)
EXPENSES										
Personnel	(128)	1,810	1,181,641	0	0	0	0	0	0	0
Consultants/contractual services	7	19	27,587	0	0	0	0	0	0	0
Travel	0	156	43,349	0	0	0	0	0	0	0
Occupancy/depreciation of space	62	56	37,995	0	0	0	0	0	0	0
Consumable supplies	7	4	64,690	0	0	0	0	0	0	0
Lease of equipment and depreciation	0	0	29,280	0	0	0	0	0	0	0
Weatherization/building materials	1,109	2,639	487,509	0	0	0	0	(139,409)	0	(139,409)
Subcontracts/contractual labor	2,860	5,075	558,726	0	0	0	0	0	0	0
Day care/work related	0	0	20,158	0	0	0	0	0	0	0
Assistance to clients	20,400	20,140	229,342	0	0	39,163	7,000	0	0	46,163
Other direct costs	2,433	2,996	258,281	0	0	(26,997)	(6,475)	0	0	(33,472)
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	22,500	0	0	0	0	0	(901,437)	(901,437)
Total Expenses	26,750	32,895	2,961,058	0	0	12,166	525	(139,409)	(901,437)	(1,028,155)
Change in Net Assets	0	0	141,089	1,099	16,500	(12,166)	(525)	139,409	0	144,317
Net assets - Beginning of the Year	0	0	219,935	502,819	491,029	1,329,063	81,891	45,544	0	2,450,346
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 361,024	\$ 503,918	\$ 507,529	\$ 1,316,897	\$ 81,366	\$ 184,953	\$ 0	\$ 2,594,663

Western Dairyland Economic Opportunity Council, Inc. an

Schedule A-18
 Schedule of Program Activity
 Year Ended December 31, 2019

DISCRETIONARY ACTIVITY				
	TOTAL PROGRAM ACTIVITY	Westechs, Inc. (149)	Corporate Activity (150)	Total Discretionary Activity
REVENUE				
Total grant and contracts revenue	\$ 13,847,210	\$ 0	\$ 0	\$ 0
Program contributions	566,519	0	21,013	21,013
Donations	0	0	41,535	41,535
Interest income	19,595	130	28,151	28,281
Transfer	(35,290)	0	35,290	35,290
In-kind contributions	316,260	0	0	0
Total Revenue	14,714,294	130	125,989	126,119
EXPENSES				
Personnel	6,707,009	0	817,208	817,208
Consultants/contractual services	385,602	0	88,442	88,442
Travel	208,174	0	12,218	12,218
Occupancy/depreciation of space	495,729	0	3,420	3,420
Consumable supplies	534,483	0	(2,961)	(2,961)
Lease of equipment and depreciation	160,346	0	(33,623)	(33,623)
Weatherization/building materials	645,215	0	0	0
Subcontracts/contractual labor	1,904,529	0	0	0
Day care/work related	72,375	0	6,340	6,340
Assistance to clients	1,446,451	0	0	0
Other direct costs	1,139,047	133	(982,885)	(982,752)
Commodity food	532,938	0	0	0
In-kind expenses	316,260	0	0	0
Total Expenses	14,548,158	133	(91,841)	(91,708)
Change in Net Assets	166,136	(3)	217,830	217,827
Net assets - Beginning of the Year	2,844,580	37,017	2,567,450	2,604,467
NET ASSETS - End of the Year	\$ 3,010,716	\$ 37,014	\$ 2,785,280	\$ 2,822,294

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-1

Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended December 31, 2019

	Federal Grantor/Pass-Through Number/Program Title	CFDA/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF AGRICULTURE							
(1)	Rural Development Housing Program	10.433	N/A	11/07/17-11/06/19	United States Department of Agriculture	0	14,664
(2)	Rural Development Housing Program	10.433	N/A	11/06/18-11/06/20	United States Department of Agriculture	0	20,953
Total Federal Expenditures CFDA #10.433						0	35,617
(3)	Child & Adult Day Care Food Home-Based Program	10.558	61-6802	10/01/18-09/30/19	State of Wisconsin - Department of Public Instruction	0	742,325
(4)	Child & Adult Day Care Food Home-Based Program	10.558	61-6802	10/01/19-09/30/20	State of Wisconsin - Department of Public Instruction	0	232,513
(5)	Child & Adult Day Care Food Home-Based Program Expansion	10.558	61-6802	10/01/16-09/30/19	State of Wisconsin - Department of Public Instruction	0	2,653
(6)	Child & Adult Day Care Nonprofit Food Program	10.558	61-6802	10/01/18-09/30/19	State of Wisconsin - Department of Public Instruction	0	111,530
(7)	Child & Adult Day Care Nonprofit Food Program	10.558	61-6802	10/01/19-09/30/20	State of Wisconsin - Department of Public Instruction	0	70,893
Total Federal Expenditures CFDA #10.558						0	1,159,914
Food Distribution Cluster							
(8)	The Emergency Food Assistance Program TEFAP	10.568	112813-990	10/01/18-09/30/19	State of Wisconsin - Department of Health Services	0	15,527
(9)	The Emergency Food Assistance Program TEFAP	10.568	112813-90	10/01/19-09/30/20	State of Wisconsin - Department of Health Services	0	3,087
Total Federal Expenditures CFDA #10.568						0	18,614
(10)	Trade Mitigation Partners Food Program TEFAP	10.178	112813-990	10/01/18-09/30/19	State of Wisconsin - Department of Health Services	0	4,085
(11)	Trade Mitigation Partners Food Program TEFAP	10.178	112813-90	10/01/19-09/30/20	State of Wisconsin - Department of Health Services	0	3,000
Total Federal Expenditures CFDA #10.178						0	7,085
(12)	Commodity Food Distribution	10.569	N/A	01/01/19-12/31/19	State of Wisconsin-Department of Health Services	0	532,938
Total Federal Expenditures Food Distribution Cluster CFDA #10.568 and #10.569						0	551,552
TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS						0	1,754,168

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-2

Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended December 31, 2019

	Federal Grantor/Pass-Through Number/Program Title	CFDA/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
CDBG Entitlement Grant Cluster							
(13)	Community Development Block Grant 18/19 Public Service Agreement/Business Start-Up	14.218	N/A	08/01/18-07/31/19	City of Eau Claire	0	4,743
(14)	Community Development Block Grant 19/20 Public Service Agreement/Business Start-Up	14.218	N/A	08/01/19-07/31/20	City of Eau Claire	0	523
Total Federal Expenditures CDBG Entitlement Grant Cluster CFDA #14.218						0	5,266
(15)	Community Development Block Grant - Rehab - Small Cities Program	14.228	N/A	07/01/16-03/31/19	CouleeCap , Inc.	0	21,822
(16)	Community Development Block Grant - Rehab - Small Cities Program	14.228	N/A	07/01/18-12/31/20	CouleeCap , Inc.	0	9,213
(17)	Community Development Block Grant - Galesville	14.228	N/A	07/11/19-06/30/20	City of Galesville	0	5,264
Total Federal Expenditures CFDA #14.228						0	36,299
(18)	Community Development Block Grant FY 18/19 -HAVEN Homeless Haven Shelter Program	14.231	N/A	08/01/18-07/31/19	City of Eau Claire	0	5,800
(19)	Community Development Block Grant FY 19/20 -HAVEN Homeless Haven Shelter Program	14.231	N/A	08/01/19-07/31/20	City of Eau Claire	0	3,303
(20)	Community Development Block Grant 2016/17 Affordable Rental Housing Grant Program/Homeless	14.231	N/A	08/01/16-07/31/20	City of Eau Claire	0	29,412
(21)	Balance of State Continuum of Care 18/19 Perm Supportive Housing Housing Grant Program/Homeless	14.231	E18-DC-55-0001	07/01/18-06/30/19	WI Balance of State Continuum of Care, Inc.	0	23,389
(22)	Balance of State Continuum of Care 19/20 Perm Supportive Housing Housing Grant Program/Homeless	14.231	E19-DC-55-0001	07/01/19-09/30/20	WI Balance of State Continuum of Care, Inc.	0	4,334
(23)	HUD EHH 18/19 Housing Grant Program/Homeless	14.231	EHH 18-20	07/01/18-06/30/19	State of Wisconsin - Department of Administration	49,175	125,237
(24)	HUD EHH 19/20 Housing Grant Program/Homeless	14.231	EHH 19-21	07/01/19-09/30/20	State of Wisconsin - Department of Administration	16,780	67,023
Total Federal Expenditures CFDA #14.231						65,955	258,498
(25)	Wisconsin Fresh Start Program Replication Home Operation Eau Claire	14.239	HHR 17-20 CHDO-A	07/01/18-12/31/19	State of Wisconsin - Department of Administration	0	63,171
(26)	Wisconsin Fresh Start Program Replication Home Operation Eau Claire	14.239	HHR 18-17 CHDO-O	07/01/19-12/31/20	State of Wisconsin - Department of Administration	0	53,237
(27)	Wisconsin Fresh Start Program Youthbuild	14.239	N/A	02/01/19-05/31/22	Workforce Resource, Inc.	0	67,890

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-3

Schedule of Expenditures of Federal and State Awards and List of Programs Year Ended December 31, 2019

	Federal Grantor/Pass-Through Number/Program Title	CFDA/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)							
(28)	Wisconsin Fresh Start Program Workforce Youthbuild	14.239	N/A	02/01/19-05/31/22	Workforce Resource, Inc.	0	38,658
(29)	HUD Home CHDO 2015/18 Weatherization Agreement	14.239	N/A	08/01/15-04/30/19	City of Eau Claire	0	0
(30)	HUD Home CHDO 2016/19 Weatherization Agreement	14.239	N/A	08/01/16-07/31/19	City of Eau Claire	0	25,543
(31)	HUD Home Rehab & Accessibility	14.239	HHR 16-18	07/01/17-09/30/19	State of Wisconsin - Department of Administration	0	376
(32)	HUD Home Rehab & Accessibility	14.239	HHR 17-18	07/01/18-12/31/19	State of Wisconsin - Department of Administration	0	107,778
(33)	HUD Home Rehab & Accessibility	14.239	HHR 18-15	07/01/19-12/31/20	State of Wisconsin - Department of Administration	0	26,666
(34)	HUD Home CHDO 2017-22 Weatherization Agreement	14.239	N/A	08/01/17-07/31/22	City of Eau Claire	0	8,391
Total Federal Expenditures CFDA #14.239						0	391,710
(35)	HUD Permanent Supportive Housing 18-19	14.267	WI0143L5I001704	12/01/18-11/30/19	U.S. Department of Housing and Urban Development	0	204,455
(36)	HUD Permanent Supportive Housing 19-20	14.267	WI0143L5I001805	12/01/19-11/30/20	U.S. Department of Housing and Urban Development	0	24,725
(37)	HUD Permanent Supportive Housing Expansion 18-19	14.267	WI0185L5I001701	08/01/18-07/31/19	U.S. Department of Housing and Urban Development	0	80,144
(38)	HUD Permanent Supportive Housing Expansion 19-20	14.267	WI0185L5I001802	08/01/19-07/31/20	U.S. Department of Housing and Urban Development	0	32,751
(39)	HUD Permanent Supportive Housing Housing First 18-19	14.267	WI0174L5I001702	11/01/18-10/31/19	U.S. Department of Housing and Urban Development	0	142,225
(40)	HUD Permanent Supportive Housing Housing First 19-20	14.267	WI0174L5I001803	11/01/19-10/31/20	U.S. Department of Housing and Urban Development	0	23,580
(41)	Supportive Services Only	14.267	WI0197L5I001700	07/01/18-06/30/19	WI Balance of State Continuum of Care, Inc.	0	25,734
(42)	Supportive Services Only	14.267	WI0197L5I001801	07/01/19-06/30/20	WI Balance of State Continuum of Care, Inc.	0	22,980
Total Federal Expenditures CFDA #14.267						0	556,594
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						65,955	1,248,367
DEPARTMENT OF LABOR							
(43)	Skills Enhancement Project 18-19	17.261	437004-G19-0001282-000-13	07/01/18-06/30/19	Wisconsin Department of Children and Families	0	9,893
(44)	Skills Enhancement Project 19-20	17.261	437004-G20-0001459-000-14	07/01/19-06/30/20	Wisconsin Department of Children and Families	0	9,727
Total Federal Expenditures CFDA #17.261						0	19,620

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-4
 Schedule of Expenditures of Federal and State Awards and List of Programs
 Year Ended December 31, 2019

Federal Grantor/Pass-Through Number/Program Title	CFDA/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF TRANSPORTATION						
Federal Transit Cluster						
(45) Wisconsin Employment Transportation Assistance Program -Urbanized	20.507	N/A	01/01/19-12/31/19	State of Wisconsin Department of Transportation	0	41,371
(46) Wisconsin Employment Transportation Assistance Program - Rural	20.509	N/A	01/01/19-12/31/19	State of Wisconsin Department of Transportation	0	39,483
TOTAL DEPARTMENT OF TRANSPORTATION					0	80,854
U.S. SMALL BUSINESS ADMINISTRATION						
(47) Financial Counseling and Management for Women 18-19	59.043	SBAHQ-18-W-0037	09/30/18-09/29/19	U.S. Small Business Administration	0	101,108
(48) Financial Counseling and Management for Women 19-20	59.043	SBAHQ-18-W-0037/0002	09/30/19-09/29/20	U.S. Small Business Administration	0	34,420
Total Federal Expenditures CFDA #59.043					0	135,528
DEPARTMENT OF ENERGY						
(49) Weatherization Assistance 18-19	81.042	WX1819.21	07/01/18-06/30/19	State of Wisconsin - Department of Administration	0	108,684
(50) Weatherization Assistance 19-20	81.042	WX1920.21	07/01/19-06/30/20	State of Wisconsin - Department of Administration	0	122,442
Total Federal Expenditures CFDA #81.042					0	231,126
DEPARTMENT OF HEALTH AND HUMAN SERVICES						
(51) Eau Claire Energy Services 18-19	93.568	2019-0122	10/01/18-09/30/19	Eau Claire County - Department of Human Services	0	121,851
(52) Eau Claire Energy Services 19-20	93.568	2020-0122	10/01/19-09/30/20	Eau Claire County - Department of Human Services	0	32,701
(53) Energy Crisis Assistance Program 18-19	93.568	18-902	10/01/18-09/30/19	Trempealeau County Department of Human Services	0	37,118
(54) Weatherization Assistance	93.568	WX1819.21	07/01/18-06/30/19	State of Wisconsin - Department of Administration	0	412,985
(55) Weatherization Assistance	93.568	WX1920.21	07/01/19-06/30/20	State of Wisconsin - Department of Administration	0	161,546
(56) Emergency Furnace Project 18-19	93.568	WX1819.21	10/01/18-09/30/19	State of Wisconsin - Department of Administration	0	170,331
(57) Emergency Furnace Project 19-20	93.568	WX1920.21	10/01/19-09/30/20	State of Wisconsin - Department of Administration	0	51,501
Total Federal Expenditures CFDA #93.568					0	988,033

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-5

Schedule of Expenditures of Federal and State Awards and List of Programs Year Ended December 31, 2019

	Federal Grantor/Pass-Through Number/Program Title	CFDA/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	Passed Through to Subrecipients	Federal Expenditures
	DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)						
(58)	Community Services Block Grant 2019	93.569	437004-G19-0001361-000-18	01/01/19-12/31/20	State of Wisconsin - Department of Children and Families	0	249,148
	CCDF Cluster						
(59)	Child Care Resource and Referral	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	132,965
(60)	SFTA Tribal	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	4,383
(61)	SFTA-T&T	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	21,666
(62)	SFTA Expulsion	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	21,297
(63)	SFTA Protective Factors	93.575	N/A	07/01/19-06/30/20	Supporting Families Together Association	0	546
(64)	SFTA Young Star QRIS 18-19	93.575	N/A	07/01/18-05/31/19	Supporting Families Together Association	0	176,221
(65)	SFTA Young Star QRIS 19-20	93.575	N/A	06/01/19-05/31/20	Supporting Families Together Association	0	272,384
(66)	SFTA Pre-Licensing	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	16,000
				Total Federal Expenditures CCDF Cluster CFDA #93.575		0	645,462
(67)	Head Start Early Education-Full-Year, Part-Day	93.600	05CH010525-01	05/01/18-04/30/19	U.S. Department of Health and Human Services	0	191,247
(68)	Head Start Early Education-Training and Technical	93.600	05CH010525-01	05/01/18-04/30/19	U.S. Department of Health and Human Services	0	1,617
(69)	Head Start-Full-Year, Part-Day	93.600	05CH010525-01	05/01/18-04/30/19	U.S. Department of Health and Human Services	416,394	1,697,285
(70)	Head Start-Training and Technical Assistance	93.600	05CH010525-01	05/01/18-04/30/19	U.S. Department of Health and Human Services	8,816	10,671
(71)	Head Start Early Education-Full-Year, Part-Day	93.600	05CH010525-02	05/01/19-04/30/20	U.S. Department of Health and Human Services	0	338,876
(72)	Head Start Early Education-Training and Technical	93.600	05CH010525-02	05/01/19-04/30/20	U.S. Department of Health and Human Services	0	655
(73)	Head Start-Full-Year, Start Up	93.600	05CH010525-02	05/01/19-04/30/20	U.S. Department of Health and Human Services	0	279,484
(74)	Head Start-Full-Year, Part-Day	93.600	05CH010525-02	05/01/19-04/30/20	U.S. Department of Health and Human Services	394,112	3,090,745
(75)	Head Start-Training and Technical	93.600	05CH010525-02	05/01/19-04/30/20	U.S. Department of Health and Human Services	3,882	36,784
				Total Federal Expenditures CFDA #93.600		823,204	5,647,364

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-6

Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended December 31, 2019

Federal Grantor/Pass-Through Number/Program Title	CFDA/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)						
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					823,204	7,530,007
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
(76)	Retired Senior Volunteer Program	94.002	18SRNWI001	04/01/18-03/31/19	Corporation for National and Community Service	0 45,317
(77)	Retired Senior Volunteer Program	94.002	18SRNWI001	04/01/19-03/31/20	Corporation for National and Community Service	0 110,935
					Total Federal Expenditures CFDA #94.002	0 156,252
(78)	Americorp (Fresh Start)	94.006	AD189129	09/01/18-08/31/19	Wisconsin National & Community Service Board	0 71,207
(79)	Americorp (Fresh Start)	94.006	AD199145	09/01/19-08/31/20	Wisconsin National & Community Service Board	0 77,440
					Total Federal Expenditures CFDA #94.006	0 148,647
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					0	304,899
TOTAL FEDERAL EXPENDITURES					\$ 889,159	\$ 11,304,569

OTHER STATE AND LOCAL PROGRAMS

State						State Expenditures
(80)	Wisconsin Public Benefits 18/19	505.371	WX1819.21	07/01/18-06/30/19	State of Wisconsin - Department of Administration	772,355
(81)	Wisconsin Public Benefits 19/20	505.371	WX1920.21	07/01/19-06/30/20	State of Wisconsin - Department of Administration	621,475
(82)	Emergency Furnace Project 18/19	505.371	WX1819.21	10/01/18-09/30/19	State of Wisconsin - Department of Administration	180,450
(83)	Emergency Furnace Project 19/20	505.371	WX1920.21	10/01/19-09/30/20	State of Wisconsin - Department of Administration	201,917
(84)	Energy Crisis Assistance Program 19-20	505.371	19/20-902	10/01/19-09/30/20	Trempealeau County Department of Human Services	17,308
(85)	Wisconsin Shelter Subsidy	N/A	SSSG 19-40	01/01/19-12/31/19	State of Wisconsin - Department of Administration	13,200
(86)	Emergency Shelter Grant/Homeless Prevention Program 18/19	N/A	EHH 18-20	07/01/18-06/30/19	State of Wisconsin - Department of Administration	54,867
(87)	Emergency Shelter Grant/Homeless Prevention Program 19/20	N/A	EHH 19-21	07/01/19-09/30/20	State of Wisconsin - Department of Administration	3,127

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-7

Schedule of Expenditures of Federal and State Awards and List of Programs

Year Ended December 31, 2019

	Federal Grantor/Pass-Through Number/Program Title	CFDA/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	State Expenditures
OTHER STATE AND LOCAL PROGRAMS (Continued)						
State (Continued)						
(88)	HCRI Housing Project	N/A	HCRI 17-19	07/01/17-09/30/19	State of Wisconsin - Department of Administration	77,565
(89)	Retired Senior Volunteer Program	N/A	435100-G-19-12573-112813-990	01/01/19-12/31/19	State of Wisconsin - Department of Health Services	18,997
(90)	Wisconsin Head Start Program	255.327	19-616802-Headstart-399	07/01/18-06/30/19	State of Wisconsin - Department of Public Instruction	89,699
(91)	Wisconsin Head Start Program	255.327	19-616802-Headstart-399	07/01/19-06/30/20	State of Wisconsin - Department of Public Instruction	56,491
(92)	Job and Business Development State of Wisconsin General Purpose Revenue (WISCAP)	N/A	3743	01/01/19-12/31/19	Wisconsin Community Action Program Association, Inc.	22,500
TOTAL STATE EXPENDITURES						\$ 2,129,951

Notes to Schedule of Expenditures of Federal and State Awards and List of Programs

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal and state awards and list of programs (the "Schedule") includes the federal and state grant activity of Western Dairyland Economic Opportunity Council, Inc. and Related Entity (WDEOC) under programs of the federal and state government for the year ended December 31, 2019. The information in this schedule is presented in accordance with the requirements Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of WDEOC, it is not intended to and does not present the financial position, changes in net assets or cash flows of WDEOC.

Note 2 - Summary of Significant Accounting Policies

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 and the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Cost

WDEOC has elected to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule of Emergency Furnace Activity by Contract

Year ended December 31, 2019

<u>Contract #</u>	<u>Prior Audit Period Cash Received</u>	<u>Current Audit Period Cash Received</u>	<u>True up Received (Paid)</u>	<u>Net Contract to Date Cash Received</u>	<u>Prior Audit Period Expenses</u>	<u>Current Audit Period Expenses</u>	<u>Contract to Date Expenses</u>
#WX1819.21 (2018/19)	\$ 105,790	\$ 461,469	\$ 1,970	\$ 569,229	\$ 218,448	\$ 350,781	\$ 569,229
#WX1920.21 (2019/20)	0	129,337	0	129,337	0	253,418	253,418
	<u>\$ 105,790</u>	<u>\$ 590,806</u>	<u>\$ 1,970</u>	<u>\$ 698,566</u>	<u>\$ 218,448</u>	<u>\$ 604,199</u>	<u>\$ 822,647</u>

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Board of Directors
Western Dairyland Economic Opportunity Council, Inc. and Related Entities
Independence, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Western Dairyland Economic Opportunity Council, Inc. and Related Entities, which comprise the consolidated statement of financial position as of December 31, 2019, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 18, 2020. The financial statements of Westechs, Inc. were not audited in accordance with *Government Auditing Standards* and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with this entity.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

November 18, 2020
Madison, Wisconsin

Independent Auditor's Report on Compliance for Each Major Federal and State Program and Internal Control Over Compliance

Board of Directors
Western Dairyland Economic Opportunity Council, Inc. and Related Entities
Independence, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration, that could have a direct and material effect on each of their major federal and state programs for the year ended December 31, 2019. Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility for Compliance

Management is responsible for compliance with statutes, regulations, and the terms and conditions of its grant awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each of its major federal and state programs. However, our audit does not provide a legal determination on Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s compliance.

Opinion

In our opinion, Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on their major federal and state programs for the year ended December 31, 2019.

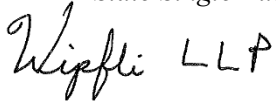
Report on Internal Control Over Compliance

Management of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc. are responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal and state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each federal and state program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s 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 or state 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 or state 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 or state 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



Wipfli LLP

November 18, 2020
Madison, Wisconsin

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule of Findings and Questioned Costs
Year Ended December 31, 2019

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued?	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Noncompliance material to financial statements noted?	No

Federal and State Awards

Internal control over major federal and state programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	No
Type of auditor's report issued on compliance for major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance [2 CFR 200.516(a)] and <i>State Single Audit Guidelines</i> , as applicable?	No

Identification of major federal and state programs:

<u>Name of Federal Major Program or Cluster</u>	<u>CFDA No.</u>
Weatherization	81.042
Low-Income Home Energy Assistance Program	93.568
Head Start	93.600
<u>Name of State Major Program or Cluster</u>	<u>State ID No.</u>
Public Benefits Program	505.371
Head Start	255.327

Dollar threshold used to distinguish between Type A and Type B programs:	
Federal	\$750,000
State	\$250,000

Auditee qualified as low-risk auditee?	
Federal	Yes
State	Yes

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule of Findings and Questioned Costs
Year Ended December 31, 2019

Section II - Financial Statement Findings

None

Section III - Federal and State Award Findings and Questioned Costs

None

Section IV - Summary Schedule of Prior Year Findings

None

Section V - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern?

No

Does the audit report show audit issues related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*?

Department of Health Services

No

Department of Administration

No

Department of Public Instruction

No

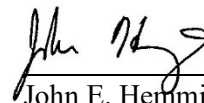
Department of Children and Families

No

Was a management letter or other document conveying audit comments issued as a result of this audit?

No

Name and signature of partner



John E. Hemming, CPA
November 18, 2020

Date of report