

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Independence, Wisconsin

Consolidated Financial
Statements and Supplementary
Information

Year Ended December 31, 2020



Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Financial Statements and Supplementary Information
Year Ended December 31, 2020

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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, 2020, 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, 2020, 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.

Emphasis of Matter

As discussed in Note 11 to the consolidated financial statements, Western Dairyland Opportunity Council, Inc. changed its method for reporting its HOME loans receivable related to its HOME loan program due to a change in contract policy. During 2020, Wisconsin Department of Administration (WDOA) issued guidance to now require repayment of the proceeds from loan repayments back to WDOA for this program. As a result of the change, Western Dairyland Opportunity Council, Inc. has elected to record a corresponding due to funding source liability rather than net assets related to the HOME loans receivable as this more accurately reflects the disposition of loan collections under the new WDOA policy. This change in policy is reflected on a prospective basis since the change in the WDOA policy occurred in 2020. Our opinion is not modified with respect to this matter.

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-19, 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 52, 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. The 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, 2019, and the related consolidated statements of activities, functional expenses 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 52 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, 2019, 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 52 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 August 30, 2021, 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

August 30, 2021
Madison, Wisconsin

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Financial Position

December 31, 2020

<i>Assets</i>	
Current assets:	
Cash	\$ 1,563,656
Certificates of deposit	136,324
Grants receivable	1,724,135
Accounts receivable	71,399
Housing inventory	253,141
Inventory	105,952
Other assets	192,703
Total current assets	4,047,310
Long-term assets:	
Restricted cash and certificates of deposit	730,359
Restricted cash - USDA loan reserve	12,794
Certificates of deposit	474,317
Investments	33,322
Co-op dividend receivable	33,980
HOME loans receivable	2,168,876
Revolving loans receivable, net	223,671
Loans receivable - Related, net	341,461
Loans receivable - Other, net	80,744
Total long-term assets	4,099,524
Property and equipment, net	971,359
TOTAL ASSETS	\$ 9,118,193

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Financial Position (Continued)

December 31, 2020

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Current portion of notes payable	\$ 20,673
Current portion of capital leases	26,641
Due to funding source - current portion	366,678
Accounts payable	639,280
Accrued payroll and related expenses	304,691
Accrued vacation	119,947
Refundable advance liability	398,595
Total current liabilities	1,876,505
Long-term liabilities:	
Other liabilities	12,794
Notes payable	226,382
Due to funding source	2,168,876
Capital leases payable	44,709
Total long-term liabilities	2,452,761
Total liabilities	4,329,266
Net assets:	
Without donor restrictions	2,398,985
Without donor restrictions - Grant-funded property and equipment	515,027
Total without donor restrictions	2,914,012
With donor restrictions	1,874,915
Total net assets	4,788,927
TOTAL LIABILITIES AND NET ASSETS	\$ 9,118,193

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Activities

Year Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Grant and contract revenue	\$ 15,416,357	\$ 50,403	\$ 15,466,760
Program contributions	104,646	198,980	303,626
Sale of Fresh Start/NSP homes	168,000	0	168,000
Service fees/donations	86,434	0	86,434
Interest income	49,728	827	50,555
In-kind contributions	1,014,772	0	1,014,772
Net assets released from restriction through satisfaction of program restrictions	90,538	(90,538)	0
Total revenue	16,930,475	159,672	17,090,147
Program expenses:			
Child education programs	7,331,160	0	7,331,160
Housing/weatherization programs	3,070,305	0	3,070,305
Food programs	1,753,593	0	1,753,593
Economic development programs	932,600	0	932,600
Youth programs	624,584	0	624,584
Job training programs	24,045	0	24,045
Homeless/shelter programs	437,356	0	437,356
Community services programs	1,700,808	0	1,700,808
Transportation programs	174,206	0	174,206
Senior services programs	198,591	0	198,591
Discretionary activities	66,517	0	66,517
Total program expenses	16,313,765	0	16,313,765
Support services:			
Management and general	509,351	0	509,351
Fund-raising	15,641	0	15,641
Total support services	524,992	0	524,992
Total expenses	16,838,757	0	16,838,757
Change in net assets	91,718	159,672	251,390
Net assets - Beginning of the year	2,822,294	3,010,716	5,833,010
Change in contract policy	0	(1,295,473)	(1,295,473)
Net assets - End of the year	\$ 2,914,012	\$ 1,874,915	\$ 4,788,927

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, 2020

	Program	Management & General	Fundraising	Total
Personnel	\$ 7,460,959	\$ 375,048	\$ 15,639	\$ 7,851,646
Consultants/contractual services	392,731	63,422	0	456,153
Travel	97,085	1,710	0	98,795
Occupancy/depreciation of space	763,989	13,962	0	777,951
Consumable supplies	793,499	32,680	0	826,179
Lease of equipment and depreciation	159,814	0	0	159,814
Weatherization/building materials	565,417	0	0	565,417
Subcontracts/contractual labor	1,850,252	0	0	1,850,252
Day care/work related	75,683	0	0	75,683
Assistance to clients	2,210,879	0	0	2,210,879
Other direct costs	182,666	22,529	2	205,197
Commodity food	746,019	0	0	746,019
In-kind expenses	1,014,772	0	0	1,014,772
Total Expenses	\$ 16,313,765	\$ 509,351	\$ 15,641	\$ 16,838,757

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Cash Flows

Year Ended December 31, 2020

Increase (decrease) in cash and restricted cash:	
Cash flows from operating activities:	
Change in net assets	\$ 251,390
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	189,223
Provision for loan loss	22,665
Discount and amortization on revolving and other loans receivable, net	(15,933)
Forgiveness of loan receivable, other	7,900
Changes in operating assets and liabilities:	
Grants receivable	(293,809)
Accounts receivable	105,286
Housing inventory	(15,793)
Inventory	11,086
Other assets	(82,489)
Co-op dividend receivable	(11,902)
Accounts payable	111,361
Accrued payroll and related expenses	81,719
Accrued vacation	28,400
Refundable advance liability	18,723
Net cash provided by operating activities	407,827
Cash flows from investing activities:	
Purchase of certificates of deposit	(5,490)
Purchase of investments	(33,322)
Capital expenditures	(44,194)
Payments received on HOME loans	186,281
Issuance of revolving loans receivable	(101,306)
Principal payments received on revolving loans receivable	48,657
Issuance of loans receivable - Other	(10,000)
Principal payments received on loans receivable - Other	23,000
Net cash provided by investing activities	63,626
Cash flows from financing activities:	
Principal paid on notes payable	(19,781)
Principal paid on capital leases	(25,472)
Net cash used in financing activities	(45,253)
Change in cash and restricted cash	426,200
Cash and restricted cash - Beginning of the year	1,880,609
Cash and restricted cash - End of the year	\$ 2,306,809
Supplemental schedule of other cash activity:	
Interest paid and expensed	\$ 9,542
Issuance of HOME loan receivable and increase due to funding source	23,306
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	1,563,656
Restricted cash and certificates of deposit	730,359
Restricted cash - USDA loan reserve	12,794
Total cash and restricted cash	\$ 2,306,809

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 40% is received from the U.S. Department of Health and Human Services (DHHS) for the Head Start program and approximately 15% 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.

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.

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.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Investments

WDEOC's investments consists of an investment account that holds a mutual fund and a money market fund. The money market fund and bond mutual fund are reported at fair value. Fair value was based on observable inputs such as quoted market prices in an active market.

Inventory

WDEOC maintains an inventory of weatherization materials. Inventories as of December 31, 2020 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.

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.

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)

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.

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:

HOME Loans Receivable

WDEOC received HOME grant awards to help low-income homebuyers for down payment assistance, closing costs or to bring their homes up to housing quality standards. Assistance is in the form of a no-interest deferred loan. The loan is payable at the earliest of debt refinancing, the sale, transfer, or reassignment of the property or death of the participant. In most cases, WDEOC is the second or third mortgagee. Any loans repaid must be returned to the funding source.

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.

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)

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 \$133,000 at December 31, 2020 (see Note 8 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 \$51,213 at December 31, 2020 (see Note 9 for further details).

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 grant-funded and 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, 2020 was \$51,155. 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 \$80,744 as of December 31, 2020.

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, 2020, was \$515,027.

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

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.

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.

Revenue Recognition

Contributions

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 received are recognized as a refundable advance liability until the barrier(s) to entitlement are overcome, at which point they are recognized as revenue. Unconditional contributions are recognized as revenue when received.

Contributions are considered available for use without donor restrictions unless specifically restricted by the donor. Contributions are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. Unconditional promised to give cash or other assets are reported at fair value at the date the

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)

promise is received, less an allowance for promises to be uncollectible. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the fiscal year in which the contributions are recognized.

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. Also included in program contribution are sales revenue from the traditional retail in-store sales and is reported at the amount that reflects the consideration to which WDEOC expects to be entitled in exchange for providing the goods to the customer. Customers pay for goods sold on a stand-alone selling price basis at the point of sale.

Service Fees/Donations

Service fees/donations are recognized as revenue when earned.

Grants and Contracts

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

- Grant awards that are contributions – Unconditional grants are reported as fair value at the date the grant is received. Conditional grants are recognized only when the conditions on which they depend are substantially met and the grant becomes unconditional. Grants that qualify as conditional contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are included in refundable advances in the accompanying consolidated statement of financial position.
- Grant awards that are exchanges – Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award and ASC Topic 958-606. Revenue is recognized when control of the promised goods or services are transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as a contract liability.

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)

Revenue from Contracts with Customers

The Organization recognized revenue from exchange transactions from contracts with customers for the sale of Fresh Start/NSP homes and 4k education services. The Organization recognizes revenue in accordance with

Financial Accounting Standard Board (FASB) Accounting Standards Update (ASU 2014-09), *Revenue from Contracts with Customers*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

Sale of Fresh Start/NSP Home - WDEOC operates homebuyer programs from various funders in which WDEOC staff manage the project and upon completion of the project sell the home. Revenue is recognized at the point of sale. The total amount recorded for sale of Fresh Start/NSP homes \$168,000 during the year ended December 31, 2020.

4k Education Services - The Organization has contracts to provide 4k education services with various school districts. The contracts contain only one performance obligation which is to provide education services during the agreed upon dates and times laid out in the contracts. Revenue from these contracts is recognized at a point in time based on enrollment or attendance on count dates laid out in the contracts. The total amount recorded for contracted 4k services provided over time was \$260,203 during the year ended December 31, 2020.

The receivables at the beginning of the year from contracts with customers totaled \$175. The receivables at the end of the year from contracts with customers, totaling \$0, are for services provided during the year and are included in contract and other receivables on the consolidated statement of financial position. There are no contract assets or contract liabilities at December 31, 2020.

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 \$128,715 primarily for its Head Start, Small Business Administration and Supportive Housing programs which are not recorded in the consolidated statement of activities.

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.

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)

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, 2020.

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.

Accounting Pronouncements Adopted

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. The adoption was applied on a modified retrospective basis as of January 1, 2020. There were no changes to revenue as a result of implementation, nor were any beginning balances updated.

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) or as exchange (reciprocal) transactions and whether a transaction is conditional. The Organizations adopted this standard on a modified retrospective basis and applied the provisions related to contributions made effective January 1, 2020. Adoption of this standard did not have material impact on the Organizations' financial statements

Upcoming Accounting Pronouncement

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*, the objective of which is to assist organizations in recognizing the right to use of an asset and its related liability or obligation when there is a contract in place that includes the right to control or direct the use of an identifiable asset. This ASU also includes provisions where the majority of leases that have lease terms greater than one year are to be reported as capital leases on the statement of financial position, whereas, in the past, these leases may have been recorded as either capital leases or operating leases. This ASU is effective for the Organizations' year ended December 31, 2022.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Subsequent Events

In preparing these financial statements, the Organizations have evaluated events and transactions for potential recognition or disclosure through August 30, 2021, the date the financial statements were available to be issued.

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 \$1,405,000 and a market value of \$858,173 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 consolidated statement of financial position date, comprise the following for WDEOC as of December 31, 2020:

Cash	\$ 1,563,656
Grants receivable	1,724,135
Accounts receivable	71,399
Subtotal financial assets	3,359,190
Less: Due to funding source	(366,678)
Less: Accounts payable	(639,280)
Less: Accrued payroll and related expenses	(304,691)
Less: Accrued vacation	(119,947)
Less: Refundable advance liability	(398,595)
Less: Net assets with donor restrictions included in cash	(360,858)
Total	\$ 1,169,141

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	\$ 1,435,810
State programs	185,283
Other programs	103,042
<u>Total grants receivable</u>	<u>\$ 1,724,135</u>

Note 5: Housing Inventory

Housing inventory consists of Fresh Start homes of \$253,141 at December 31, 2020.

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	42,373
Repaid Joint Venture loan	184,068
<u>Total restricted cash and certificates of deposit</u>	<u>\$ 730,359</u>

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, 2020, was \$12,794.

Note 7: HOME Loans Receivable

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. The balance at December 31, 2020, was \$2,168,876. According to the new program income policy, WDEOC must remit the proceeds from loan repayments for this program back to WDOA (see Note 11 for further details).

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 8: 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
DEOC 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.	15,832
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 buyer rehab grant 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.	10,039
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.	274,995
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.	82,351
Revolving loans receivable	412,772
<u>Allowance for loan losses</u>	<u>(133,000)</u>
Expected revolving loans to be received	279,772
<u>Discounted at 4.5%</u>	<u>(56,101)</u>
<u>Revolving loans receivable, net</u>	<u>\$ 223,671</u>

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 8: 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, 2020, consist of the following:

Housing loans	\$	330,421
Vehicle loans		82,351
Revolving Loans - Total	\$	412,772
Allowance for loan loss – Housing loans	\$	109,000
Allowance for loan loss – Vehicle loans		24,000
Allowance for loan loss - Total	\$	133,000

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, 2020, is as follows:

	Housing Loans	Vehicle Loans	Total
Balance at beginning of year	\$ 941,629	\$ 23,371	\$ 965,000
Change in contact policy	(819,000)	0	(819,000)
Loans charged off	(13,629)	0	(13,629)
Provision for loan losses	0	629	629
Balance at end of year	\$ 109,000	\$ 24,000	\$ 133,000

Detailed analysis of loans evaluated for impairment as of December 31, 2020, is as follows:

	Housing Loans	Vehicle Loans	Total
Loans:			
Individually evaluated for impairment	\$ 0	\$ 0	\$ 0
Collectively evaluated for impairment	330,421	82,351	412,772
Balance at end of year	\$ 330,421	\$ 82,351	\$ 412,772

Information regarding the credit quality indicators most closely monitored by class of loan as of December 31, 2020, is as follows:

	Performing	Non-performing	Total
Housing loans	\$ 330,421	\$ 0	\$ 330,421
Vehicle loans	82,351	0	82,351
Balance at end of year	\$ 412,772	\$ 0	\$ 412,772

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 8: 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, 2020, there are no troubled debt restructured loans.

Note 9: Related Party Transactions—Loan Receivable – Related (Net)

The loan receivable from related parties as of December 31, 2020, are as follows:

Loan receivable – Current portion	\$ 0
Loan receivable – Long-term portion	341,461
<u>Accrued interest</u>	<u>51,213</u>
Subtotal	392,674
<u>Allowance for uncollectible</u>	<u>(51,213)</u>
Loan receivable – Related, net	341,461
<u>Restricted cash – CHDO portion</u>	<u>184,068</u>
<u>Total net assets with donor restrictions from loan receivable - related</u>	<u>\$ 525,529</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%
<u>ECCHA</u>	<u>90.00%</u>
<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, 2020, \$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 10: Property and Equipment

A summary of property and equipment is as follows:

Land	\$ 128,270
Building and building improvements	2,077,591
Equipment	1,542,524
<hr/>	
Subtotal	3,748,385
Accumulated depreciation	(2,777,026)
<hr/>	
Property and equipment, net	\$ 971,359

Note 11: Due to Funding Source and Change in Contract Policy

WDEOC operates a number of housing loan programs that provide assistance to income eligible participants in the form of various no-interest deferred, forgivable, or installment loans. Effective December 31, 2020, WDOA implemented a new program income policy for the treatment of loan and interest repayments for the HOME single-family housing program. Under the previous policy, WDEOC could retain the repaid housing loan funds from this program to provide funds for loans or other assistance to other eligible participants. According to the new program income policy, WDEOC must remit the proceeds from loan repayments for this program back to WDOA. As a result of the change, WDEOC elected to record a corresponding due to funding source liability rather than net assets related to the loans receivable and accrued interest as this more accurately reflects the disposition of loan collections under the new WDOA policy. The effect of this change was a decrease in net assets with donor restrictions of \$1,295,473 at December 31, 2020.

The proceeds from loan repayments returned to WDOA in 2021 is reported as due to funding source – current portion on the consolidated statement of financial position and totaled \$366,678 at December 31, 2020. The balance of loans receivable and accrued interest related to this program that will be returned to the funding source in future years when collected is included as a long-term due to funding source liability and totaled \$2,168,876 at December 31, 2020.

Note 12: 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, 2020, 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 13: 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.

\$ 35,055

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 13: Notes Payable (Continued)

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

<u>The note is collateralized by real estate.</u>	212,000
Total notes payable	247,055
Current portion	(20,673)
<u>Notes payable – Long-term</u>	<u>\$ 226,382</u>

The scheduled maturities of the notes payable are as follows:

2021	20,673
2022	214,387
2023	11,995
<u>Total</u>	<u>\$ 247,055</u>

Note 14 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	\$ 75,712
<u>Amount representing interest</u>	<u>(4,362)</u>
Present value of net minimum lease payments	71,350
<u>Current portion of capital lease obligation</u>	<u>26,641</u>
<u>Long-term portion</u>	<u>\$ 44,709</u>

Aggregate annual payments on the capital lease obligation at December 31, 2020, are:

2021	26,641
2022	27,866
2023	16,843
<u>Total</u>	<u>71,350</u>

Property and equipment include the following under the capital lease at December 31, 2020:

Equipment	\$ 143,904
<u>Less: accumulated amortization</u>	<u>(76,218)</u>
<u>Net book value</u>	<u>\$ 67,686</u>

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 15: Net Assets with Donor Restrictions

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

Fairchild Senior Housing	\$ 525,529
Arlington Housing project	503,918
Fresh Start homes	261,367
Lead hazard reduction	60,770
Rural Development Home Preservation	47,116
HUD Homeowner Rehab and Accessibility	60,519
<u>Housing subtotal</u>	<u>1,459,219</u>
Revolving loan program	223,671
Early childhood education	171,496
Other	20,529
<u>Total net assets with donor restrictions</u>	<u>\$ 1,874,915</u>

Net assets released from purpose restrictions were \$90,538 for the year ended December 31, 2020.

Note 16: 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, 2020, were 3% of gross wages for eligible employees with an additional 3% match for a total contribution of \$285,945.

Note 17: Operating Leases

WDEOC leases various facilities and equipment for operation of its programs. Rent expense for the year ended December 31, 2020, was \$536,568.

The future minimum lease obligations are as follows:

2021	\$ 478,521
2022	298,288
2023	299,684
2024	299,240
2025	296,808
Thereafter	990,414
<u>Total lease obligations</u>	<u>\$ 2,662,955</u>

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Notes to Consolidated Financial Statements

Note 18: Grant Awards

At December 31, 2020, WDEOC had commitments under various grants of approximately \$10,800,000. 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 \$405,000 at December 31, 2020.

Note 19: Business Conditions

In March 2020, the World Health Organization declared the outbreak of the novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States. Future potential impacts the Organization may include disruptions in operations. While the business disruptions are expected to be temporary, management cannot reasonably estimate the length or severity of this pandemic, including any direct and indirect negative impact to the Organization's financial position, results of operations and cash flow.

Supplementary Information

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-1

Schedule of Program Activity

Year Ended December 31, 2020

	FEDERAL PROGRAMS									
	Department of Agriculture									
	10.178	10.433			10.558					
TOTAL	Trade Mitigation Partners Food TEFAP (1)	Rural Development Housing Program (2)	Rural Development Housing Program (3)	10.433 Subtotal	Child & Adult Day Care Food Home-Based Program (4)	Child & Adult Day Care Food Home-Based Program (5)	Child & Adult Day Care Nonprofit Food Program (6)	Child & Adult Day Care Nonprofit Food Program (7)	10.558 Subtotal	
REVENUE										
Total grant and contract revenue	\$ 15,466,760	\$ 2,740	\$ 49,383	\$ 99,091	\$ 148,474	\$ 733,982	\$ 163,987	\$ 70,428	\$ 27,749	\$ 996,146
Program contributions	303,626	0	0	0	0	0	0	74	56	130
Sale of Fresh Start/NSP homes	168,000	0	0	0	0	0	0	0	0	0
Donations	86,434	0	0	0	0	0	0	0	0	0
Interest income	50,555	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	(26,048)	26,048	0	0	0	0
In-kind contributions	1,014,772	0	0	0	0	0	0	0	0	0
Total Revenue	17,090,147	2,740	49,383	99,091	148,474	707,934	190,035	70,502	27,805	996,276
EXPENSES										
Personnel	7,851,646	2,491	177	0	177	90,548	19,117	11,252	0	120,917
Consultants/contractual services	456,153	0	135	0	135	7,576	2,451	18,759	11,461	40,247
Travel	98,795	0	22	0	22	1,639	0	0	0	1,639
Occupancy/depreciation of space	777,951	0	0	0	0	3,887	700	0	0	4,587
Consumable supplies	826,179	0	142	0	142	14,868	2,353	34,082	13,816	65,119
Lease of equipment and depreciation	159,814	0	0	0	0	0	0	0	0	0
Weatherization/building materials	565,417	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	1,850,252	0	42,030	90,083	132,113	0	0	0	0	0
Day care/work related	75,683	0	0	0	0	447	0	0	0	447
Assistance to clients	2,210,879	0	0	0	0	574,969	161,977	0	0	736,946
Other direct costs	205,197	249	6,877	9,008	15,885	14,000	3,437	6,409	2,528	26,374
Commodity food	746,019	0	0	0	0	0	0	0	0	0
In-kind expenses	1,014,772	0	0	0	0	0	0	0	0	0
Total Expenses	16,838,757	2,740	49,383	99,091	148,474	707,934	190,035	70,502	27,805	996,276
Change in Net Assets	251,390	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	5,833,010	0	0	0	0	0	0	0	0	0
Change in contract policy	(1,295,473)	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 4,788,927	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-2

Schedule of Program Activity

Year Ended December 31, 2020

	FEDERAL PROGRAMS									
	Department of Agriculture			Department of Housing and Urban Development						
	10.568		10.569	14.218		14.218		14.228		
Emergency Food Assist. Program TEFAP (8)	Emergency Food Assist. Program TEFAP (9)	10.568 Subtotal	Commodity Food Distribution (10)	Community Development Block Grant Business Start-up 19-20 (11)	Community Development Block Grant Business Start-up 20-21 (12)	14.218 Subtotal	Community Development Block Grant REHAB 18-20 (13)	Community Development Block Grant REHAB 20-22 (14)	Community Development Block Grant Galesville 19-20 (15)	
REVENUE										
Total grant and contracts revenue	\$ 61,240	\$ 3,750	\$ 64,990	\$ 746,019	\$ 3,077	(\$ 4)	\$ 3,073	\$ 23,514	\$ 4,848	\$ 8,422
Program contributions	0	0	0	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	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	(221)	0	(153)	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	61,240	3,750	64,990	746,019	3,077	(4)	3,073	23,293	4,848	8,269
EXPENSES										
Personnel	12,640	2,553	15,193	0	2,750	(4)	2,746	17,086	4,217	6,218
Consultants/contractual services	179	82	261	0	0	0	0	163	40	720
Travel	0	0	0	0	0	0	0	497	28	84
Occupancy/depreciation of space	522	195	717	0	0	0	0	177	18	0
Consumable supplies	42,275	549	42,824	0	0	0	0	2,500	0	359
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	5,624	371	5,995	0	327	0	327	2,870	545	888
Commodity food	0	0	0	746,019	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	61,240	3,750	64,990	746,019	3,077	(4)	3,073	23,293	4,848	8,269
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
Change in contract policy	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

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Schedule of Program Activity

Year Ended December 31, 2020

FEDERAL PROGRAMS										
Department of Housing and Urban Development										
14.228	14.231						14.239			
14.228 Subtotal	Community Development Block Grant (HAVEN) 19-20 (16)	Community Development Block Grant (HAVEN) 20-21 (17)	Balance of State Continuum of Care 19-20 (18)	HUD EHH 19-20 (19)	HUD EHH 20-21 (20)	COVID-19 HUD EHH 20-22 (21)	14.231 Subtotal	Fresh Start Replic. Home Operation Eau Claire 18-19 (22)	Fresh Start Replic. Home Operation Eau Claire 19-20 (23)	
REVENUE										
Total grant and contracts revenue	\$ 36,784	\$ 5,697	\$ 2,619	\$ 20,666	\$ 87,503	\$ 61,919	\$ 129,913	\$ 308,317	\$ 57,013	\$ 26
Program contributions	0	0	0	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	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	(374)	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	24,756	0	24,756	0	0	0
Total Revenue	36,410	5,697	2,619	20,666	112,259	61,919	129,913	333,073	57,013	26
EXPENSES										
Personnel	27,521	0	0	10,348	33,002	32,011	2,292	77,653	39,751	0
Consultants/contractual services	923	0	0	0	0	0	0	0	0	0
Travel	609	0	0	669	2,645	609	0	3,923	0	0
Occupancy/depreciation of space	195	0	0	0	0	0	0	0	0	0
Consumable supplies	2,859	0	0	0	2,788	305	0	3,093	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	14,102	24
Subcontracts/contractual labor	0	0	0	0	30,257	11,518	109,786	151,561	0	0
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	0	5,179	2,382	9,649	17,558	6,902	6,209	47,879	0	0
Other direct costs	4,303	518	237	0	1,253	10,574	11,626	24,208	3,160	2
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	24,756	0	24,756	0	0	0
Total Expenses	36,410	5,697	2,619	20,666	112,259	61,919	129,913	333,073	57,013	26
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
Change in contract policy	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

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Schedule of Program Activity

Year Ended December 31, 2020

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development									
	14.239					14.267				
	Fresh Start Youthbuild 19-22 (24)	Fresh Start Workforce Youthbuild 19-22 (25)	HUD Homeowner Rehab. & Accessibility 19-20 (26)	HUD Homeowner Rehab. & Accessibility 20-21 (27)	HUD Home CHDO 2017-22 Weatherization (28)	14.239 Subtotal	HUD Perm Supportive Housing 19-20 (29)	HUD Perm Supportive Housing 20-21 (30)	HUD Perm. Supportive Housing 19/20 Expansion (31)	HUD Perm. Supportive Housing First 19-20 (32)
REVENUE										
Total grant and contracts revenue	\$ 154,646	\$ 14,444	\$ 60,986	\$ 2,049	\$ 10,445	\$ 299,609	\$ 200,597	\$ 19,047	\$ 75,949	\$ 155,499
Program contributions	0	0	0	0	1,164	1,164	10,009	466	2,230	8,942
Sale of Fresh Start/NSP homes	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	60,519	0	60,519	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	5,126	1,893
Total Revenue	154,646	14,444	60,986	62,568	11,609	361,292	210,606	19,513	83,305	166,334
EXPENSES										
Personnel	123,291	13,132	6,499	1,148	0	183,821	69,733	6,290	33,915	54,844
Consultants/contractual services	582	0	2,106	565	60	3,313	332	130	256	1,246
Travel	1,350	0	681	61	0	2,092	2,683	181	317	1,523
Occupancy/depreciation of space	9,646	0	86	9	0	9,741	3,852	214	3,189	1,784
Consumable supplies	4,905	0	374	0	21	5,300	10,040	543	1,114	21,665
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	14,126	0	0	0	0
Subcontracts/contractual labor	0	0	94,569	0	14,880	109,449	0	0	0	0
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	167	0	0	0	0	167	111,657	11,037	34,225	72,348
Other direct costs	14,705	1,312	6,621	266	1,727	27,793	12,309	1,118	5,163	11,031
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	5,126	1,893
Total Expenses	154,646	14,444	110,936	2,049	16,688	355,802	210,606	19,513	83,305	166,334
Change in Net Assets	0	0	(49,950)	60,519	(5,079)	5,490	0	0	0	0
Net assets - Beginning of the Year	0	0	49,950	0	5,079	55,029	0	0	0	0
Change in contract policy	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 60,519	\$ 0	\$ 60,519	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2020

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development				Department of Labor			Dept. of Treasury	U.S. Small Business Administration	
	14.267				17.261			21.019	59.043	
	HUD Perm. Supportive Housing First 20-21	Supportive Services Only 19-20	Supportive Services Only 20-21	14.267 Subtotal	Skills Enhancement Project 19-20	Skills Enhancement Project 20-21	17.261 Subtotal	COVID-19 Wisconsin Rental Assistance Program (WRAP) 2020	Financial Counseling and Mgmt. for Women 19-20	Financial Counseling and Mgmt. for Women 20-21
	(33)	(34)	(35)		(36)	(37)		(38)	(39)	(40)
REVENUE										
Total grant and contracts revenue	\$ 22,731	\$ 13,441	\$ 20,967	\$ 58,231	\$ 8,130	\$ 13,071	\$ 21,201	\$ 1,101,201	\$ 115,580	\$ 0
Program contributions	2,461	0	0	24,108	0	0	0	0	11,721	0
Sale of Fresh Start/NSP homes	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	1	0
Transfer	0	0	0	0	0	0	0	(894)		8,276
In-kind contributions	0	0	8,196	15,215	0	0	0	0	70,963	0
Total Revenue	25,192	13,441	29,163	547,554	8,130	13,071	21,201	1,101,201	197,371	8,276
EXPENSES										
Personnel	8,336	11,960	18,217	203,295	4,765	8,217	12,982	78,479	103,589	0
Consultants/contractual services	222	126	154	2,466	0	0	0	0	5,259	0
Travel	79	72	0	4,855	8	0	8	3,958	190	0
Occupancy/depreciation of space	290	1,368	806	11,503	575	502	1,077	772	3,990	0
Consumable supplies	808	99	61	34,330	24	1,617	1,641	8,006	865	36
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	1,000	0
Assistance to clients	13,663	0	0	242,930	2,220	1,702	3,922	923,334	0	0
Other direct costs	1,794	(184)	1,729	32,960	538	1,033	1,571	86,652	11,515	0
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	8,196	15,215	0	0	0	0	70,963	0
Total Expenses	25,192	13,441	29,163	547,554	8,130	13,071	21,201	1,101,201	197,371	36
Change in Net Assets	0	0	0	0	0	0	0	0	0	8,240
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
Change in contract policy	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	\$ 8,240

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2020

	FEDERAL PROGRAMS									
	U.S. Small Business Administration		Department of Energy			Department of Health and Human Services				
	59.043		81.042			93.568				
	COVID-19 Financial Counseling and Mgmt. for Women 20-21 (41)	59.043 Subtotal	Weatherization Assistance #WX1920.21 19-20 (42)	Weatherization Assistance #WX2021.21 20-21 (43)	81.042 Subtotal	Eau Claire Energy Services 19-20 (44)	Eau Claire Energy Services 20-21 (45)	LIHEAP Weatherization Assistance #WX1920.21 19-20 (46)	LIHEAP Weatherization Assistance #WX2021.21 20-21 (47)	LIHEAP Emergency Furnace Project 19-20 (48)
REVENUE										
Total grant and contracts revenue	\$ 99,421	\$ 215,001	\$ 185,782	\$ 82,357	\$ 268,139	\$ 153,506	\$ 56,799	\$ 164,814	\$ 71,537	\$ 68,812
Program contributions	0	11,721	0	0	0	0	0	1,719	0	0
Sale of Fresh Start/NSP homes	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	30	31	0	0	0	0	0	9	0	0
Transfer	0	7,382	0	0	0	0	0	0	0	0
In-kind contributions	0	70,963	0	0	0	0	0	0	0	0
Total Revenue	99,451	305,098	185,782	82,357	268,139	153,506	56,799	166,542	71,537	68,812
EXPENSES										
Personnel	52,419	156,008	87,572	43,412	130,984	116,643	47,622	80,588	37,709	9,570
Consultants/contractual services	22,578	27,837	2,966	1,200	4,166	590	248	2,701	1,042	112
Travel	0	190	2,572	964	3,536	1,029	0	2,100	838	197
Occupancy/depreciation of space	0	3,990	2,444	708	3,152	5,729	1,393	2,298	615	56
Consumable supplies	13,018	13,919	2,910	1,438	4,348	14,224	2,082	2,950	1,249	36
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	53,068	10,791	63,859	0	0	49,423	9,373	0
Subcontracts/contractual labor	0	0	13,167	14,513	27,680	0	0	7,764	12,606	52,738
Day care/work related	2,395	3,395	1,422	494	1,916	300	0	1,084	429	0
Assistance to clients	0	0	0	0	0	562	0	0	0	0
Other direct costs	9,041	20,556	19,661	8,837	28,498	14,429	5,454	17,634	7,676	6,103
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	70,963	0	0	0	0	0	0	0	0
Total Expenses	99,451	296,858	185,782	82,357	268,139	153,506	56,799	166,542	71,537	68,812
Change in Net Assets	0	8,240	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
Change in contract policy	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 8,240	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2020

	FEDERAL PROGRAMS									
	Department of Health and Human Services									
	93.568		93.569			93.575				
	LIHEAP Emergency Furnace Project 20-21 (49)	93.568 Subtotal	Community Services Block Grant 2020 (50)	COVID-19 Community Services Block Grant-CARES 20-22 (51)	93.569 Subtotal	Child Care Resource & Referral 19-20 (52)	Child Care Resource & Referral 20-21 (53)	SFTA PDG Data Automation 2020 (54)	SFTA Tribal 2019 (55)	SFTA Tribal 2020 (56)
REVENUE										
Total grant and contract revenue	\$ 13,251	\$ 528,719	\$ 282,824	\$ 65,433	\$ 348,257	\$ 36,045	\$ 47,033	\$ 424	\$ 6,786	\$ 574
Program contributions	0	1,719	0	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	9	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	13,251	530,447	282,824	65,433	348,257	36,045	47,033	424	6,786	574
EXPENSES										
Personnel	782	292,914	146,825	10,052	156,877	29,276	38,564	386	5,242	522
Consultants/contractual services	18	4,711	63,901	5,517	69,418	294	377	0	0	0
Travel	23	4,187	725	324	1,049	18	45	0	0	0
Occupancy/depreciation of space	1	10,092	873	6,462	7,335	1,158	1,068	0	0	0
Consumable supplies	5	20,546	34,034	19,652	53,686	1,403	2,186	0	928	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	58,796	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	11,217	84,325	0	0	0	0	0	0	0	0
Day care/work related	0	1,813	5,157	1,438	6,595	0	0	0	0	0
Assistance to clients	0	562	1,126	10,842	11,968	0	0	0	0	0
Other direct costs	1,205	52,501	30,183	11,146	41,329	3,896	4,793	38	616	52
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	13,251	530,447	282,824	65,433	348,257	36,045	47,033	424	6,786	574
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
Change in contract policy	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

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Schedule of Program Activity

Year Ended December 31, 2020

FEDERAL PROGRAMS										
Department of Health and Human Services										
93.575										
	SFTA T&T 19-20 (57)	SFTA T&T 20-21 (58)	SFTA Expulsion 19-23 (59)	SFTA Protective Factors 19-20 (60)	SFTA Protective Factors 20-21 (61)	SFTA Young Star QRIS 20-21 (62)	SFTA Young Star QRIS 20-21 (63)	SFTA PDG Social Emotional 20-21 (64)	SFTA Pre-Licensing 2020 (65)	93.575 Subtotal
REVENUE										
Total grant and contract revenue	\$ 8,334	\$ 4,716	\$ 11,288	\$ 2,410	\$ 1,809	\$ 258,958	\$ 247,801	\$ 7,008	\$ 16,000	\$ 649,186
Program contributions	0	0	0	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	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	8,334	4,716	11,288	2,410	1,809	258,958	247,801	7,008	16,000	649,186
EXPENSES										
Personnel	6,353	4,034	9,625	2,079	1,344	187,821	200,122	6,167	10,890	502,425
Consultants/contractual services	0	0	0	0	0	663	1,201	0	186	2,721
Travel	153	0	396	1	0	6,465	1,765	3	214	9,060
Occupancy/depreciation of space	0	0	0	0	0	5,785	6,952	0	1,026	15,989
Consumable supplies	1,071	253	241	330	300	33,650	12,312	200	2,117	54,991
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	757	429	1,026	0	165	24,574	25,449	638	1,567	64,000
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	8,334	4,716	11,288	2,410	1,809	258,958	247,801	7,008	16,000	649,186
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
Change in contract policy	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

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Schedule of Program Activity

Year Ended December 31, 2020

	FEDERAL PROGRAMS									93.600
	Department of Health and Human Services (DHHS)									
	Head Start	Head Start	Head Start	Head Start	HS Training	Head Start	COVID-19	Head Start	HS Training	
	Early Education	Early Education	Full-Year,	Full-Year,	& Technical	Early Education	Head Start	Full-Year,	& Technical	
Full-Year,	Train &Tech	Start Up	Part-Day	Assistance	Train &Tech	Full-Year,	Part-Day	Assistance	93.600	
Part-Day	Assistance	19-20	19-20	19-20	Assistance	20-21	20-21	20-21	Subtotal	
19-20	19-20	19-20	19-20	19-20	19-20	20-21	20-21	20-21		
(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)		
REVENUE										
Total grant and contract revenue	\$ 161,134	\$ 11,166	\$ 17,608	\$ 2,390,295	\$ 15,547	\$ 1,242	\$ 112,788	\$ 3,514,697	\$ 16,351	\$ 6,240,828
Program contributions	0	0	0	9,505	0	0	0	0	0	9,505
Sale of Fresh Start/NSP homes	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	(1,091)	0	0	1,091	0	0	0	0	0
In-kind contributions	0	0	0	327,450	0	0	0	613,497	0	940,947
Total Revenue	161,134	10,075	17,608	2,727,250	16,638	1,242	112,788	4,128,194	16,351	7,191,280
EXPENSES										
Personnel	108,521	0	0	1,267,137	0	0	11,619	2,229,300	0	3,616,577
Consultants/contractual services	2,006	0	0	75,373	0	0	0	130,047	0	207,426
Travel	3,378	4,352	0	11,624	3,916	0	293	12,915	0	36,478
Occupancy/depreciation of space	18,970	0	14,105	327,276	0	0	380	294,608	0	655,339
Consumable supplies	12,156	0	1,579	169,880	0	0	66,637	91,394	0	341,646
Lease of equipment and depreciation	0	0	0	1,965	0	0	0	5,240	0	7,205
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	345,732	6,589	0	0	440,402	350	793,073
Day care/work related	0	5,723	0	10,584	6,133	1,242	6,930	0	16,001	46,613
Assistance to clients	174	0	0	901	0	0	14	0	0	1,089
Other direct costs	15,929	0	1,924	189,328	0	0	26,915	310,791	0	544,887
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	327,450	0	0	0	613,497	0	940,947
Total Expenses	161,134	10,075	17,608	2,727,250	16,638	1,242	112,788	4,128,194	16,351	7,191,280
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
Change in contract policy	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

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Schedule of Program Activity

Year Ended December 31, 2020

	FEDERAL PROGRAMS						Total Federal Programs
	Corporation for National & Community Service						
	94.002		94.006				
Retired Senior Vol. Program 19-20 (75)	Retired Senior Vol. Program 20-21 (76)	94.002 Subtotal	AmeriCorps (Fresh Start) 19-20 (77)	AmeriCorps (Fresh Start) 20-21 (78)	94.006 Subtotal		
REVENUE							
Total grant and contract revenue	\$ 38,599	\$ 105,001	\$ 143,600	\$ 222,765	\$ 32,800	\$ 255,565	\$ 12,886,080
Program contributions	0	0	0	0	0	0	48,347
Sale of Fresh Start/NSP homes	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	40
Transfer	0	0	0	0	0	0	67,527
In-kind contributions	6,967	0	6,967	59,839	0	59,839	1,118,687
Total Revenue	45,566	105,001	150,567	282,604	32,800	315,404	14,120,681
EXPENSES							
Personnel	32,515	88,599	121,114	100,911	9,059	109,970	5,812,144
Consultants/contractual services	453	1,942	2,395	1,596	1,299	2,895	368,914
Travel	266	241	507	2,871	520	3,391	75,504
Occupancy/depreciation of space	816	1,634	2,450	5,857	72	5,929	732,868
Consumable supplies	815	2,498	3,313	25,701	337	26,038	681,801
Lease of equipment and depreciation	0	0	0	0	0	0	7,205
Weatherization/building materials	0	0	0	0	0	0	136,781
Subcontracts/contractual labor	0	0	0	73,911	19,148	93,059	1,391,260
Day care/work related	0	0	0	1,328	379	1,707	62,486
Assistance to clients	0	0	0	405	0	405	1,969,202
Other direct costs	3,734	10,087	13,821	10,185	1,986	12,171	1,004,080
Commodity food	0	0	0	0	0	0	746,019
In-kind expenses	6,967	0	6,967	59,839	0	59,839	1,118,687
Total Expenses	45,566	105,001	150,567	282,604	32,800	315,404	14,106,951
Change in Net Assets	0	0	0	0	0	0	13,730
Net assets - Beginning of the Year	0	0	0	0	0	0	55,029
Change in contract policy	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 68,759

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-11

Schedule of Program Activity

Year Ended December 31, 2020

	OTHER STATE AND LOCAL PROGRAMS									
	STATE: Department of Administration (DOA)									
	Wisconsin Public Benefits #WX1920.21 19-20 (79)	Wisconsin Public Benefits #WX2021.21 20-21 (80)	Emergency Furnace Project #WX1920.21 19-20 (81)	Emergency Furnace Project #WX2021.21 20-21 (82)	Tremp Energy Crisis Assistance Public Benefits 19-20 (83)	Tremp Energy Crisis Assistance Public Benefits 20-21 (84)	Wisconsin Shelter Subsidy 2020 (85)	Emergency Shelter Grant/ Homeless Prevention 19-20 (86)	HCRI 17-19 (87)	HCRI 19-21 (88)
REVENUE										
Total grant and contract revenue	\$ 839,395	\$ 278,786	\$ 169,344	\$ 130,158	\$ 34,996	\$ 13,932	\$ 23,900	\$ 36,595	\$ 6,573	\$ 11,238
Program contributions	5,814	0	0	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	0	0	0	0	0	0	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	18	70	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	(116)	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	845,227	278,856	169,344	130,158	34,996	13,932	23,900	36,595	6,457	11,238
EXPENSES										
Personnel	400,216	146,992	23,526	7,680	29,156	12,321	5,601	19,324	870	216
Consultants/contractual services	13,532	4,062	276	179	247	101	0	0	0	0
Travel	11,524	3,265	486	230	611	0	217	0	0	0
Occupancy/depreciation of space	11,213	2,396	137	10	1,055	59	0	0	0	0
Consumable supplies	13,534	4,870	88	47	448	119	0	0	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	243,036	36,538	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	56,411	49,141	129,810	110,175	0	0	0	9,469	0	0
Day care/work related	6,305	1,672	0	0	100	0	0	0	0	0
Assistance to clients	0	0	0	0	0	0	15,909	5,477	5,000	10,000
Other direct costs	89,456	29,920	15,021	11,837	3,379	1,332	2,173	2,325	587	1,022
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	845,227	278,856	169,344	130,158	34,996	13,932	23,900	36,595	6,457	11,238
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
Change in contract policy	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

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Schedule of Program Activity

Year Ended December 31, 2020

	OTHER STATE AND LOCAL PROGRAMS									
	STATE: DHS	STATE: DPI		STATE: GPR	COUNTY		LOCAL			
	Retired Senior Volunteer Program (89)	Wisconsin Head Start Program 19-20 (90)	Wisconsin Head Start Program 20/21 (91)	Job & Bus. Development GPR (WISCAP) 2020 (92)	Pepin County Certified Child Care (93)	Mobility WETAP 2019 Project (94)	Mobility WETAP 2020 Project (95)	Paratransit Certification Training Project City of Eau Claire (96)	United Way Great Rivers WETAP 2020 (97)	Rural Dental Health Payback (98)
REVENUE										
Total grant and contract revenue	\$ 24,155	\$ 101,453	\$ 59,210	\$ 22,000	\$ 1,250	\$ 0	\$ 30,988	\$ 72,000	\$ 18,524	\$ 0
Program contributions	0	0	0	0	0	0	29,611	0	0	0
Sale of Fresh Start/NSP homes	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	(28,689)	28,689	0	0	0
In-kind contributions	0	0	0	22,000	0	0	2,800	0	0	0
Total Revenue	24,155	101,453	59,210	44,000	1,250	(28,689)	92,088	72,000	18,524	0
EXPENSES										
Personnel	18,617	83,855	49,016	17,247	1,136	0	45,221	63,964	4,215	0
Consultants/contractual services	1,219	1,363	851	264	0	0	279	280	0	0
Travel	0	1,558	690	260	0	0	241	0	0	0
Occupancy/depreciation of space	490	370	147	818	0	0	859	745	0	0
Consumable supplies	1,429	4,408	1,353	446	0	0	1,153	363	97	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	289	320	0	0	0	0	0	0	0
Assistance to clients	0	63	14	0	0	0	32,953	0	12,490	0
Other direct costs	2,400	9,547	6,819	2,965	114	0	8,582	6,648	1,722	0
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	22,000	0	0	2,800	0	0	0
Total Expenses	24,155	101,453	59,210	44,000	1,250	0	92,088	72,000	18,524	0
Change in Net Assets	0	0	0	0	0	(28,689)	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	28,689	0	0	0	4,495
Change in contract policy	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	\$ 4,495

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-13

Schedule of Program Activity
Year Ended December 31, 2020

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Rural Development Home Preservation Payback (99)	Rural Development Home Preservation Payback (100)	Lead Hazard Payback (101)	HHR PI Held per Funding Source 2019 (102)	HHR PI Held per Funding Source 2020 (103)	Greater Green Bay Community Found JBD 20-21 (104)	United Way Great Rivers JBD 20-21 (105)	Wisconsin Public Service JBD 17-18 (106)	Wisconsin Public Service JBD 20-21 (107)	Early Childhood Development (Otto Bremer Foundation) (108)
REVENUE										
Total grant and contract revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 8,500	\$ 69	\$ 70	\$ 575	\$ 22,277
Program contributions	0	0	13,132	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	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	(6,818)	6,818	0	(240,916)	180,397	0	0	(70)	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	(6,818)	6,818	13,132	(240,916)	180,397	8,500	69	0	575	22,277
EXPENSES										
Personnel	0	0	0	0	0	0	63	0	0	18,279
Consultants/contractual services	0	0	0	0	0	0	0	0	0	0
Travel	0	0	0	0	0	0	0	0	0	193
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	0
Consumable supplies	0	0	0	0	0	0	0	0	0	1,781
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	523	0
Other direct costs	0	34	22	0	0	0	6	0	52	2,024
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	0	34	22	0	0	0	69	0	575	22,277
Change in Net Assets	(6,818)	6,784	13,110	(240,916)	180,397	8,500	0	0	0	0
Net assets - Beginning of the Year	6,818	0	47,660	240,916	0	0	0	0	0	0
Change in contract policy	0	0	0	0	(180,397)	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 6,784	\$ 60,770	\$ 0	\$ 0	\$ 8,500	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2020

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Early Childhood Development ECERS Project (109)	Eau Claire United Way CCP-Bounce 20-21 (110)	Eau Claire United Way Fresh Start Project (111)	Eau Claire United Way Fresh Start Project (112)	Eau Claire Community Foundation Fresh Start (113)	Eau Claire Community Foundation Fresh Start (114)	Eau Claire Community Foundation Fresh Start-Domer (115)	Early Childhood Development Independence 19-20 (116)	Early Childhood Development Black River Falls 19-20 (117)	Early Childhood Development Mondovi 19-20 (118)
REVENUE										
Total grant and contract revenue	\$ 0	\$ 9,985	\$ 16,833	\$ 20,524	\$ 1,040	\$ 3,000	\$ 1,797	\$ 27,000	\$ 37,565	\$ 13,300
Program contributions	26,144	0	0	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	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	(16,264)	0	0	0	0	0	0	(26,864)	(37,565)	(13,300)
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	9,880	9,985	16,833	20,524	1,040	3,000	1,797	136	0	0
EXPENSES										
Personnel	5,854	3,273	16,833	20,524	0	3,000	0	124	0	0
Consultants/contractual services	0	0	0	0	0	0	0	0	0	0
Travel	419	0	0	0	0	0	0	0	0	0
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	0
Consumable supplies	2,713	5,805	0	0	945	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	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	1,634	0	0	0
Other direct costs	894	907	0	0	95	0	163	12	0	0
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	9,880	9,985	16,833	20,524	1,040	3,000	1,797	136	0	0
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
Change in contract policy	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

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Schedule of Program Activity
Year Ended December 31, 2020

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Early Childhood Development Altoona 19-20 (119)	Early Childhood Development Eau Claire 19-20 (120)	Early Childhood Development Eau Claire 20-21 (121)	Great Rivers United Way Emergency Response RSVP 19-20 (122)	Great Rivers United Way RSVP Project 19-20 (123)	Great Rivers United Way RSVP Project 20-21 (124)	Great Rivers United Way Hmls Project (125)	Great Rivers United Way Hmls Project (126)	410 E Jackson Fall Creek Fresh Start Proceeds (127)	Revolving Loan Repayments (128)
REVENUE										
Total grant and contract revenue	\$ 40,997	\$ 141,315	\$ 26	\$ 5,000	\$ 264	\$ 9,996	\$ 7,222	\$ 19,120	\$ 0	\$ 0
Program contributions	0	0	0	0	0	0	0	0	0	4,362
Sale of Fresh Start/NSP homes	0	0	0	0	0	0	0	0	168,000	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	835
Transfer	(40,997)	(36,506)	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	0	104,809	26	5,000	264	9,996	7,222	19,120	168,000	5,197
EXPENSES										
Personnel	0	95,281	(244)	0	0	7,797	2,929	12,577	(336)	0
Consultants/contractual services	0	0	0	0	31	0	0	59	1,211	0
Travel	0	0	0	0	0	0	0	1,258	0	0
Occupancy/depreciation of space	0	0	0	0	163	0	1,301	1,084	0	0
Consumable supplies	0	0	267	0	36	1,192	135	1,481	0	7
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	141,576	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	4,545	0	0	2,157	317	837	0
Other direct costs	0	9,528	3	455	34	1,007	700	2,344	26,081	1
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	0	104,809	26	5,000	264	9,996	7,222	19,120	169,369	8
Change in Net Assets	0	0	0	0	0	0	0	0	(1,369)	5,189
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	1,798	30,648
Change in contract policy	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 429	\$ 35,837

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity
Year Ended December 31, 2020

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Eau Claire United Way Perm Supportive Housing Project 19-20 (129)	Eau Claire United Way Perm Supportive Housing Project 20-21 (130)	United Way Great Rivers Emerg Response Homeless 2020 (131)	Homeless Project Theisen Foundation 18-19 (132)	United Way Great Rivers Skills 20-21 (133)	Eau Claire Foundation Homeless 18-19 (134)	Eau Claire Foundation Homeless 2020 (135)	Eau Claire Foundation CCP 2019 (136)	Eau Claire Foundation JBD Women Helping Women 2020 (137)	Rural Business Development (WISCAP) Program 19-20 (138)
REVENUE										
Total grant and contract revenue	\$ 8,197	\$ 6,020	\$ 16,845	\$ 10	\$ 3,618	\$ 96	\$ 6,000	\$ 2,500	\$ 3,050	\$ 26,546
Program contributions	0	0	0	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	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	(96)	0	0	0	(18,135)
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	8,197	6,020	16,845	10	3,618	0	6,000	2,500	3,050	8,411
EXPENSES										
Personnel	4,680	3,467	0	0	1,748	0	0	0	0	0
Consultants/contractual services	0	0	0	0	0	0	0	0	2,429	0
Travel	0	0	0	0	49	0	0	0	0	0
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	0
Consumable supplies	123	0	0	0	0	0	2,273	0	0	7,646
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	1,199	30	0	0	0	0	0	0	0	0
Assistance to clients	1,449	1,977	15,300	0	1,493	0	5,032	0	76	0
Other direct costs	746	546	1,545	10	328	0	968	227	545	765
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	8,197	6,020	16,845	10	3,618	0	6,000	2,500	3,050	8,411
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
Change in contract policy	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

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Schedule of Program Activity
Year Ended December 31, 2020

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Rural Business Development (WISCAP) Program 20-21 (139)	Family Promise Homeless Project 19-20 (140)	Family Promise Homeless Project 20-21 (141)	Affordable Housing PRG-TJC FHLB 19-22 (142)	Affordable Housing PRG-TJC FHLB 20-23 (143)	Affordable Housing PRG-ECB FHLB 19-22 (144)	WISCAP Associated State Bank 2019 (145)	WISCAP Associated State Bank 2020 (146)	Great Green Bay Community Foundation 2020 (147)	Otto Bremer Fresh Start 19-20 (148)
REVENUE										
Total grant and contract revenue	\$ 16,500	\$ 11,763	(\$ 3,919)	\$ 85,097	\$ 0	\$ 16,970	\$ 5,000	\$ 12,500	\$ 12,641	\$ 59,232
Program contributions	0	0	0	0	0	0	0	0	0	0
Sale of Fresh Start/NSP homes	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	(46)	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	16,500	11,763	(3,919)	85,097	0	16,970	4,954	12,500	12,641	59,232
EXPENSES										
Personnel	0	10,468	(3,563)	521	0	0	4,503	7,912	0	28,898
Consultants/contractual services	0	0	0	132	0	23	0	3,337	6,188	23
Travel	0	0	0	28	0	0	0	0	0	256
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	0
Consumable supplies	15,000	226	0	5	0	5	0	115	5,268	24,798
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	76,600	0	15,400	0	0	0	0
Day care/work related	0	0	0	0	0	0	0	0	0	867
Assistance to clients	0	0	0	0	0	0	0	0	0	0
Other direct costs	1,500	1,069	(356)	7,811	0	1,542	451	1,136	1,185	4,390
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	16,500	11,763	(3,919)	85,097	0	16,970	4,954	12,500	12,641	59,232
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
Change in contract policy	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

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Schedule of Program Activity

Year Ended December 31, 2020

	OTHER STATE AND LOCAL PROGRAMS									Total Other State and Local Programs
	RSVP Project (Helen Bader Foundation) 19-20 (149)	Fresh Start Project (Xcel Foundation) (150)	Fresh Start Project (Xcel Foundation) (151)	Clothing Center Project (152)	Eau Claire Foundation Rental Assistance (153)	Riverland Utility Agreement (154)	Riverland Utility Agreement (155)	Jackson Utility Agreement (156)	Early Childhood Education (157)	
REVENUE										
Total grant and contract revenue	\$ 15,000	\$ 1,907	\$ 58	\$ 0	\$ 14,597	\$ 40,575	(\$ 67,224)	\$ 26,129	\$ 0	\$ 2,580,680
Program contributions	0	0	0	36,637	0	49,796	49,868	32,283	0	247,647
Sale of Fresh Start/NSP homes	0	0	0	0	0	0	0	0	0	168,000
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	923
Transfer	0	0	0	(12,337)	0	(43,445)	43,445	0	171,496	(91,319)
In-kind contributions	0	0	0	0	0	0	0	0	0	24,800
Total Revenue	15,000	1,907	58	24,300	14,597	46,926	26,089	58,412	171,496	2,930,731
EXPENSES										
Personnel	13,636	0	0	4,348	0	161	466	1,452	0	1,193,824
Consultants/contractual services	0	0	0	34	0	6	10	28	0	36,164
Travel	0	0	0	0	0	34	0	134	0	21,453
Occupancy/depreciation of space	0	0	0	15,248	0	29	20	44	0	36,188
Consumable supplies	0	1,733	53	2,534	0	11	10	21	0	102,538
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	1,865	117	523	0	423,655
Subcontracts/contractual labor	0	0	0	0	0	0	0	11,786	0	458,792
Day care/work related	0	0	0	0	0	0	0	0	0	10,782
Assistance to clients	0	0	0	0	13,270	40,545	23,080	39,099	0	233,240
Other direct costs	1,364	174	5	2,136	1,327	4,275	2,386	5,325	0	281,611
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	24,800
Total Expenses	15,000	1,907	58	24,300	14,597	46,926	26,089	58,412	0	2,823,047
Change in Net Assets	0	0	0	0	0	0	0	0	171,496	107,684
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	361,024
Change in contract policy	0	0	0	0	0	0	0	0	0	(180,397)
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 171,496	\$ 288,311

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-19

Schedule of Program Activity

Year Ended December 31, 2020

	GAAP ADJUSTMENTS						DISCRETIONARY ACTIVITY				
	Arlington Housing Project (157)	Fairchild Housing Project (158)	Revolving Loans (159)	Fresh Start Grant- Funded Loans (160)	Fresh Start Grant- Funded Construction in Progress (161)	Other (162)	TOTAL GAAP ADJUSTMENTS	TOTAL PROGRAM ACTIVITY	Westechs, Inc. (163)	Corporate Activity (164)	Total Discretionary Activity
REVENUE											
Total grant and contract revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,466,760	\$ 0	\$ 0	\$ 0
Program contributions	0	0	0	0	0	0	0	295,994	0	7,632	7,632
Sale of Fresh Start/NSP homes	0	0	0	0	0	0	0	168,000	0	0	0
Donations	0	0	0	0	0	0	0	0	0	86,434	86,434
Interest income	0	18,000	0	0	0	0	18,000	18,963	72	31,520	31,592
Transfer	0	0	0	0	0	0	0	(23,792)	0	23,792	23,792
In-kind contributions	0	0	0	0	0	(128,715)	(128,715)	1,014,772	0	0	0
Total Revenue	0	18,000	0	0	0	(128,715)	(110,715)	16,940,697	72	149,378	149,450
EXPENSES											
Personnel	0	0	0	0	0	0	0	7,005,968	0	845,678	845,678
Consultants/contractual services	0	0	0	0	0	0	0	405,078	0	51,075	51,075
Travel	0	0	0	0	0	0	0	96,957	0	1,838	1,838
Occupancy/depreciation of space	0	0	0	0	0	0	0	769,056	0	8,895	8,895
Consumable supplies	0	0	0	0	0	0	0	784,339	0	41,840	41,840
Lease of equipment and depreciation	0	0	0	0	0	0	0	7,205	0	152,609	152,609
Weatherization/building materials	0	0	0	0	4,759	0	4,759	565,195	0	222	222
Subcontracts/contractual labor	0	0	0	0	0	0	0	1,850,052	0	200	200
Day care/work related	0	0	0	0	0	0	0	73,268	0	2,415	2,415
Assistance to clients	0	0	(12,463)	20,900	0	0	8,437	2,210,879	0	0	0
Other direct costs	0	0	(13,176)	(20,278)	0	0	(33,454)	1,252,237	73	(1,047,113)	(1,047,040)
Commodity food	0	0	0	0	0	0	0	746,019	0	0	0
In-kind expenses	0	0	0	0	0	(128,715)	(128,715)	1,014,772	0	0	0
Total Expenses	0	0	(25,639)	622	4,759	(128,715)	(148,973)	16,781,025	73	57,659	57,732
Change in Net Assets	0	18,000	25,639	(622)	(4,759)	0	38,258	159,672	(1)	91,719	91,718
Net assets - Beginning of the Year	503,918	507,529	1,316,897	81,366	184,953	0	2,594,663	3,010,716	37,014	2,785,280	2,822,294
Change in contract policy	0	0	(1,115,076)	0	0	0	(1,115,076)	(1,295,473)	0	0	0
NET ASSETS - End of the Year	\$ 503,918	\$ 525,529	\$ 227,460	\$ 80,744	\$ 180,194	\$ 0	\$ 1,517,845	\$ 1,874,915	\$ 37,013	\$ 2,876,999	\$ 2,914,012

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, 2020

	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)	Trade Mitigation Partners Food Program TEFAP	10.178	112813-90	10/01/19-09/30/20	State of Wisconsin - Department of Health Services	0	2,740
(2)	Rural Development Housing Program	10.433	N/A	11/06/18-11/06/20	United States Department of Agriculture	0	49,383
(3)	Rural Development Housing Program	10.433	N/A	11/06/19-11/06/21	United States Department of Agriculture	0	99,091
Total Federal Expenditures CFDA #10.433						0	148,474
(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	733,982
(5)	Child & Adult Day Care Food Home-Based Program	10.558	61-6802	10/01/20-09/30/21	State of Wisconsin - Department of Public Instruction	0	163,987
(6)	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	70,428
(7)	Child & Adult Day Care Nonprofit Food Program	10.558	61-6802	10/01/20-09/30/21	State of Wisconsin - Department of Public Instruction	0	27,749
Total Federal Expenditures CFDA #10.558						0	996,146
Food Distribution Cluster							
(8)	The Emergency Food Assistance Program TEFAP	10.568	112813-90	10/01/19-09/30/20	State of Wisconsin - Department of Health Services	0	61,240
(9)	The Emergency Food Assistance Program TEFAP	10.568	112813-190	10/01/20-09/30/21	State of Wisconsin - Department of Health Services	0	3,750
Total Federal Expenditures CFDA #10.568						0	64,990
(10)	Commodity Food Distribution	10.569	N/A	01/01/20-12/31/20	State of Wisconsin-Department of Health Services	0	746,019
Total Federal Expenditures Food Distribution Cluster CFDA #10.565, #10.568 and #10.569						0	811,009
TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS						0	1,958,369
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
CDBG Entitlement Grant Cluster							
(11)	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	3,077
(12)	Community Development Block Grant 20/21 Public Service Agreement/Business Start-Up	14.218	N/A	08/01/20-07/31/21	City of Eau Claire	0	(4)
Total Federal Expenditures CDBG Entitlement Grant Cluster CFDA #14.218						0	3,073

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, 2020

	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)							
(13)	Community Development Block Grant - Rehab - Small Cities Program	14.228	N/A	07/01/18-12/31/20	Couleecap , Inc.	0	23,514
(14)	Community Development Block Grant - Rehab - Small Cities Program	14.228	N/A	07/01/20-12/31/22	Couleecap , Inc.	0	4,848
(15)	Community Development Block Grant - Galesville	14.228	N/A	07/11/19-06/30/20	City of Galesville	0	8,422
Total Federal Expenditures CFDA #14.228						0	36,784
(16)	Community Development Block Grant FY 18/19 -HAVEN Homeless Haven Shelter Program	14.231	N/A	08/01/19-07/31/20	City of Eau Claire	0	5,697
(17)	Community Development Block Grant FY 19/20 -HAVEN Homeless Haven Shelter Program Housing Grant Program/Homeless	14.231	N/A	08/01/20-07/31/21	City of Eau Claire	0	2,619
(18)	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	20,666
(19)	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	39,726	87,503
(20)	HUD EHH 20/21 Housing Grant Program/Homeless	14.231	EHH 20-20	07/01/20-09/30/21	State of Wisconsin - Department of Administration	11,518	61,919
(21)	COVID-19 HUD EHH 20/22 Housing Grant Program/Homeless	14.231	ESG-CV 20-20	07/01/20-04/30/22	State of Wisconsin - Department of Administration	109,786	129,913
Total Federal Expenditures CFDA #14.231						161,030	308,317
(22)	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	57,013
(23)	Wisconsin Fresh Start Program Replication Home Operation Eau Claire	14.239	HHR 19-17 CHDO-A	07/01/20-12/31/21	State of Wisconsin - Department of Administration	0	26
(24)	Wisconsin Fresh Start Program Youthbuild	14.239	N/A	02/01/19-05/31/22	Workforce Resource, Inc.	0	154,646
(25)	Wisconsin Fresh Start Program Workforce Youthbuild	14.239	N/A	02/01/19-05/31/22	Workforce Resource, Inc.	0	14,444
(26)	HUD Home Rehab & Accessibility	14.239	HHR 18-15	07/01/19-12/31/20	State of Wisconsin - Department of Administration	0	60,986
(27)	HUD Home Rehab & Accessibility	14.239	HHR 19-15	07/01/20-12/31/21	State of Wisconsin - Department of Administration	0	2,049
(28)	HUD Home CHDO 2017-22 Weatherization Agreement	14.239	N/A	08/01/17-07/31/22	City of Eau Claire	0	10,445
Total Federal Expenditures CFDA #14.239						0	299,609

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, 2020

	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)							
(29)	HUD Permanent Supportive Housing 18-19	14.267	WI0143L51001805	12/01/19-11/30/20	U.S. Department of Housing and Urban Development	0	200,597
(30)	HUD Permanent Supportive Housing 19-20	14.267	WI0143L51001906	12/01/20-11/30/21	U.S. Department of Housing and Urban Development	0	19,047
(31)	HUD Permanent Supportive Housing Expansion 19-20	14.267	WI0185L51001802	08/01/19-07/31/20	U.S. Department of Housing and Urban Development	0	75,949
(32)	HUD Permanent Supportive Housing Housing First 19-20	14.267	WI0174L51001803	11/01/19-10/31/20	U.S. Department of Housing and Urban Development	0	155,499
(33)	HUD Permanent Supportive Housing Housing First 20-21	14.267	WI0174L51001904	11/01/20-10/31/21	U.S. Department of Housing and Urban Development	0	22,731
(34)	Supportive Services Only	14.267	WI0197L51001801	07/01/19-06/30/20	WI Balance of State Continuum of Care, Inc.	0	13,441
(35)	Supportive Services Only	14.267	WI0197L51001902	07/01/20-06/30/21	WI Balance of State Continuum of Care, Inc.	0	20,967
Total Federal Expenditures CFDA #14.267						0	508,231
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						161,030	1,156,014
DEPARTMENT OF LABOR							
(36)	Skills Enhancement Project 19-20	17.261	437004-G20-0001459-000-14	07/01/19-06/30/20	State of Wisconsin - Department of Children and Families	0	8,130
(37)	Skills Enhancement Project 20-21	17.261	437004-G21-0001647-000-13	07/01/20-06/30/21	State of Wisconsin - Department of Children and Families	0	13,071
Total Federal Expenditures CFDA #17.261						0	21,201
DEPARTMENT OF THE TREASURY							
(38)	COVID-19 Wisconsin Rental Assistance Program (WRAP)	21.019	WRAP 20-15	05/20/20-11/24/20	State of Wisconsin - Department of Administration	0	1,101,201
U.S. SMALL BUSINESS ADMINISTRATION							
(39)	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	115,580
(40)	Financial Counseling and Management for Women 20-21	59.043	SBAHQ-18-W-0037/0003	10/01/20-09/30/21	U.S. Small Business Administration	0	0
(41)	COVID-19 Financial Counseling and Management for Women 20-21	59.043	SBAHQ-20-C-0152	05/01/20-04/30/22	U.S. Small Business Administration	0	99,421
Total Federal Expenditures CFDA #59.043						0	215,001
DEPARTMENT OF ENERGY							
(42)	Weatherization Assistance 19-20	81.042	WX1920.21	07/01/19-06/30/20	State of Wisconsin - Department of Administration	0	185,782
(43)	Weatherization Assistance 20-21	81.042	WX2021.21	07/01/20-06/30/21	State of Wisconsin - Department of Administration	0	82,357
Total Federal Expenditures CFDA #81.042						0	268,139

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, 2020

	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							
(44)	Eau Claire Energy Services 19-20	93.568	2020-0122	10/01/19-09/30/20	Eau Claire County - Department of Human Services	0	153,506
(45)	Eau Claire Energy Services 20-21	93.568	2020-0122	10/01/20-09/30/21	Eau Claire County - Department of Human Services	0	56,799
(46)	Weatherization Assistance	93.568	WX1920.21	07/01/19-06/30/20	State of Wisconsin - Department of Administration	0	164,814
(47)	Weatherization Assistance	93.568	WX2021.21	07/01/20-06/30/21	State of Wisconsin - Department of Administration	0	71,537
(48)	Emergency Furnace Project 19-20	93.568	WX1920.21	10/01/19-09/30/20	State of Wisconsin - Department of Administration	0	68,812
(49)	Emergency Furnace Project 20-21	93.568	WX2021.21	10/01/20-09/30/21	State of Wisconsin - Department of Administration	0	13,251
Total Federal Expenditures CFDA #93.568						0	528,719
(50)	Community Services Block Grant 2020	93.569	437004-G20-0001511-000-18	01/01/20-12/31/20	State of Wisconsin - Department of Children and Families	0	282,824
(51)	COVID-19 Community Services Block Grant CARES	93.569	437004-G20-0001632-000-18	06/01/20-09/30/22	State of Wisconsin - Department of Children and Families	0	65,433
Total Federal Expenditures CFDA #93.569						0	348,257
CCDF Cluster							
(52)	Child Care Resource and Referral	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	36,045
(53)	Child Care Resource and Referral	93.575	N/A	07/01/20-06/30/21	Supporting Families Together Association	0	47,033
(54)	SFTA PDG Data Automation	93.575	N/A	10/01/20-06/30/21	Supporting Families Together Association	0	424
(55)	SFTA Tribal	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	6,786
(56)	SFTA Tribal	93.575	N/A	07/01/20-06/30/21	Supporting Families Together Association	0	574
(57)	SFTA-T&T	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	8,334
(58)	SFTA-T&T	93.575	N/A	07/01/20-06/30/21	Supporting Families Together Association	0	4,716
(59)	SFTA Expulsion	93.575	N/A	01/01/19-06/30/20	Supporting Families Together Association	0	11,288
(60)	SFTA Protective Factors	93.575	N/A	07/01/19-06/30/20	Supporting Families Together Association	0	2,410
(61)	SFTA Protective Factors	93.575	N/A	07/01/20-06/30/21	Supporting Families Together Association	0	1,809

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, 2020

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)						
CCDF Cluster (Continued)						
(62) SFTA Young Star QRIS 19-20	93.575	N/A	06/01/19-05/31/20	Supporting Families Together Association	0	258,958
(63) SFTA Young Star QRIS 20-21	93.575	N/A	06/01/20-05/31/21	Supporting Families Together Association	0	247,801
(64) SFTA PRDG Social Emotional 20-21	93.575	N/A	08/01/20-06/30/21	Supporting Families Together Association	0	7,008
(65) SFTA Pre-Licensing	93.575	N/A	01/01/20-12/31/20	Supporting Families Together Association	0	16,000
Total Federal Expenditures CCDF Cluster CFDA #93.575					0	649,186
Head Start Cluster						
(66) 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	161,134
(67) 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	11,166
(68) 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	17,608
(69) Head Start-Full-Year, Part-Day	93.600	05CH010525-02	05/01/19-04/30/20	U.S. Department of Health and Human Services	395,518	2,390,295
(70) Head Start-Training and Technical Assistance	93.600	05CH010525-02	05/01/19-04/30/20	U.S. Department of Health and Human Services	6,589	15,547
(71) Head Start Early Education-Training and Technical	93.600	05CH010525-03-02	05/01/20-04/30/21	U.S. Department of Health and Human Services	0	1,242
(72) COVID-19 Head Start-Full-Year	93.600	05CH010525-03-02	05/01/20-04/30/21	U.S. Department of Health and Human Services	0	112,788
(73) Head Start-Full-Year, Part-Day	93.600	05CH010525-03-02	05/01/20-04/30/21	U.S. Department of Health and Human Services	517,061	3,514,697
(74) Head Start-Training and Technical	93.600	05CH010525-03-02	05/01/20-04/30/21	U.S. Department of Health and Human Services	350	16,351
Total Federal Expenditures Head Start Cluster CFDA #93.600					919,518	6,240,828
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					919,518	7,766,990
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
(75) Retired Senior Volunteer Program	94.002	18SRNWI001	04/01/19-03/31/20	Corporation for National and Community Service	0	38,599
(76) Retired Senior Volunteer Program	94.002	18SRNWI001	04/01/20-03/31/21	Corporation for National and Community Service	0	105,001
Total Federal Expenditures CFDA #94.002					0	143,600

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, 2020

	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
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE (Continued)							
(77)	Americorp (Fresh Start)	94.006	AD199145	09/01/19-08/31/20	Wisconsin National & Community Service Board	0	222,765
(78)	Americorp (Fresh Start)	94.006	AD209132	09/01/20-08/31/23	Wisconsin National & Community Service Board	0	32,800
Total Federal Expenditures CFDA #94.006						0	255,565
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						0	399,165

TOTAL FEDERAL EXPENDITURES **\$ 1,080,548** **\$ 12,886,080**

OTHER STATE AND LOCAL PROGRAMS

						State Expenditures
(79)	Wisconsin Public Benefits 19/20	505.371	WX1920.21	07/01/19-06/30/20	State of Wisconsin - Department of Administration	839,395
(80)	Wisconsin Public Benefits 20/21	505.371	WX2021.21	07/01/20-06/30/21	State of Wisconsin - Department of Administration	278,786
(81)	Emergency Furnace Project 19/20	505.371	WX1920.21	10/01/19-09/30/20	State of Wisconsin - Department of Administration	169,344
(82)	Emergency Furnace Project 20/21	505.371	WX2021.21	10/01/20-09/30/21	State of Wisconsin - Department of Administration	130,158
(83)	Energy Crisis Assistance Program 19-20	505.371	19/20-902	10/01/19-09/30/20	Trempealeau County Department of Human Services	34,996
(84)	Energy Crisis Assistance Program 20-21	505.371	20/21-902	10/01/20-09/30/21	Trempealeau County Department of Human Services	13,932
(85)	Wisconsin Shelter Subsidy	N/A	SSSG 20-36	01/01/20-12/31/20	State of Wisconsin - Department of Administration	23,900
(86)	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	36,595
(87)	HCRI Housing Project	N/A	HCRI 17-19	07/01/17-09/30/19	State of Wisconsin - Department of Administration	6,573
(88)	HCRI Housing Project	N/A	HCRI 19-21	07/01/19-09/30/21	State of Wisconsin - Department of Administration	11,238
(89)	Retired Senior Volunteer Program	N/A	435100-G20-112813-90	01/01/20-12/31/20	State of Wisconsin - Department of Health Services	24,155
(90)	Wisconsin Head Start Program	255.327	19-616802-Headstart-399	07/01/19-06/30/20	State of Wisconsin - Department of Public Instruction	101,453
(91)	Wisconsin Head Start Program	255.327	20-616802-Headstart-399	07/01/20-06/30/21	State of Wisconsin - Department of Public Instruction	59,210

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, 2020

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)					
(92) Job and Business Development State of Wisconsin General Purpose Revenue (WISCAP)	N/A	N/A	01/01/20-12/31/20	Wisconsin Community Action Program Association, Inc.	22,000
TOTAL STATE EXPENDITURES					\$ 1,751,735

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, 2020. 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

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, 2020

Contract #	Prior Audit Period Cash Received	Current Audit Period Cash Received	True up Received (Paid)	Net Contract to Date Cash Received	Prior Audit Period Expenses	Current Audit Period Expenses	Contract to Date Expenses
#WX1920.21 (2019/20)	\$ 129,337	\$ 362,237	\$ 0	\$ 491,574	\$ 253,418	\$ 238,156	\$ 491,574
#WX2021.21 (2020/21)	0	88,874	0	88,874	0	143,409	143,409
	<u>\$ 129,337</u>	<u>\$ 451,111</u>	<u>\$ 0</u>	<u>\$ 580,448</u>	<u>\$ 253,418</u>	<u>\$ 381,565</u>	<u>\$ 634,983</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, 2020, 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 August 30, 2021. 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

August 30, 2021
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, 2020. 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, 2020.

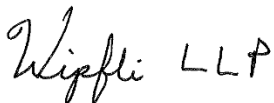
Report on Internal Control Over Compliance

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

August 30, 2021
Madison, Wisconsin

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

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?	None reported
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?	None reported
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:

Name of Federal Major Program or Cluster

CFDA No.

Child and Adult Food Program (CACFP)	10.558
Emergency Food Assistance Program (TEFAP) - Food Distribution Cluster	10.568 & 10.569
Coronavirus Relief Funds (CFR)	21.019
Weatherization	81.042
Low-Income Home Energy Assistance Program (LIHEAP)	93.568

Name of State Major Program or Cluster

State ID No.

Public Benefits Program	505.371
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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, 2020

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

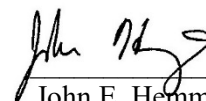
No

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

No

Name and signature of partner

Date of report



John E. Hemming, CPA

August 30, 2021