

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Independence, Wisconsin

Consolidated Financial
Statements and Supplementary
Information

Year Ended December 31, 2021



Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Consolidated Financial Statements and Supplementary Information
Year Ended December 31, 2021

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Independent Auditor's Report

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

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying 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, 2021, 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.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Western Dairyland Opportunity Council, Inc. and Related Entities as of December 31, 2021, 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 of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Western Dairyland Economic Opportunity Council, Inc. and Related Entities and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The financial statements of Westechs, Inc. were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Dairyland Economic Opportunity Council, Inc. and Related Entities' ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Western Dairyland Economic Opportunity Council, Inc. and Related Entities' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Western Dairyland Economic Opportunity Council, Inc. and Related Entities' ability to continue as a going concern for a reasonable period of time.

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

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-20, schedule of expenditures of federal and state awards and list of programs, Schedules B-1 to B-8, 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 53, 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 of America, the consolidated statement of financial position of Western Dairyland Opportunity Council, Inc. and Related Entities as of December 31, 2020, 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 53 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, 2020, 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 of America. In our opinion, the prior year expenses included on the supplementary schedule on page 53 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 17, 2022, 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.

Wipfli LLP

Wipfli LLP

August 17, 2022
Madison, Wisconsin

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Financial Position

December 31, 2021

<i>Assets</i>	
Current assets:	
Cash	\$ 1,822,292
Certificates of deposit	179,076
Grants receivable	1,914,100
Accounts receivable	189,728
Housing inventory	66,784
Inventory	173,212
Other assets	141,184
Total current assets	4,486,376
Long-term assets:	
Restricted cash and certificates of deposit	758,431
Restricted cash - USDA loan reserve	12,794
Certificates of deposit	435,380
Investments	52,501
Co-op dividend receivable	38,590
HOME loans receivable	2,139,664
Revolving loans receivable, net	161,742
Loans receivable - Related, net	341,461
Loans receivable - Other, net	85,483
Total long-term assets	4,026,046
Property and equipment, net	896,010
TOTAL ASSETS	\$ 9,408,432

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Financial Position (Continued)

December 31, 2021

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Current portion of notes payable	\$ 214,368
Current portion of capital leases	27,866
Due to funding source - current portion	126,047
Accounts payable	601,256
Accrued payroll and related expenses	352,302
Accrued vacation	131,817
Refundable advance liability	522,881
Total current liabilities	1,976,537
Long-term liabilities:	
Other liabilities	12,794
Notes payable	11,992
Due to funding source	2,139,664
Capital leases payable	16,843
Total long-term liabilities	2,181,293
Total liabilities	4,157,830
Net assets:	
Without donor restrictions	2,734,202
Without donor restrictions - Grant-funded property and equipment	467,422
Total without donor restrictions	3,201,624
With donor restrictions	2,048,978
Total net assets	5,250,602
TOTAL LIABILITIES AND NET ASSETS	\$ 9,408,432

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Activities

Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Grant and contract revenue	\$ 16,731,401	\$ 123,398	\$ 16,854,799
Program contributions	234,047	104,385	338,432
Sale of Fresh Start/NSP homes	116,532	198,468	315,000
Service fees/donations	97,590	0	97,590
Interest income	39,865	840	40,705
In-kind contributions	927,413	0	927,413
Net assets released from restrictions	253,028	(253,028)	0
Total revenue	18,399,876	174,063	18,573,939
Program expenses:			
Child education programs	7,912,649	0	7,912,649
Housing/weatherization programs	3,714,380	0	3,714,380
Food programs	1,786,124	0	1,786,124
Economic development programs	1,214,748	0	1,214,748
Youth programs	705,456	0	705,456
Job training programs	27,069	0	27,069
Homeless/shelter programs	783,834	0	783,834
Community services programs	877,790	0	877,790
Transportation programs	157,054	0	157,054
Senior services programs	190,048	0	190,048
Discretionary activities	141,329	0	141,329
Total program expenses	17,510,481	0	17,510,481
Support services:			
Management and general	584,761	0	584,761
Fund-raising	17,022	0	17,022
Total support services	601,783	0	601,783
Total expenses	18,112,264	0	18,112,264
Change in net assets	287,612	174,063	461,675
Net assets - Beginning of the year	2,914,012	1,874,915	4,788,927
Net assets - End of the year	\$ 3,201,624	\$ 2,048,978	\$ 5,250,602

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, 2021

	Program	Management & General	Fundraising	Total
Personnel	\$ 8,089,463	\$ 431,723	\$ 17,022	\$ 8,538,208
Consultants/contractual services	549,774	60,340	0	610,114
Travel	127,113	3,676	0	130,789
Occupancy/depreciation of space	875,565	25,628	0	901,193
Consumable supplies	1,047,747	35,500	0	1,083,247
Lease of equipment and depreciation	173,583	0	0	173,583
Weatherization/building materials	895,938	0	0	895,938
Subcontracts/contractual labor	2,253,318	0	0	2,253,318
Day care/work related	181,614	0	0	181,614
Assistance to clients	1,380,526	0	0	1,380,526
Other direct costs	315,948	27,894	0	343,842
Commodity food	692,479	0	0	692,479
In-kind expenses	927,413	0	0	927,413
Total Expenses	\$ 17,510,481	\$ 584,761	\$ 17,022	\$ 18,112,264

See accompanying notes to consolidated financial statements.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Cash Flows

Year Ended December 31, 2021

Increase (decrease) in cash and restricted cash:	
Cash flows from operating activities:	
Change in net assets	\$ 461,675
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	192,027
Provision for loan loss	134,848
Discount and amortization on revolving and other loans receivable, net	(24,536)
Gain on sale of property and equipment	(8,400)
Changes in operating assets and liabilities:	
Grants receivable	(189,965)
Accounts receivable	(118,329)
Housing inventory	186,357
Inventory	(67,260)
Other assets	51,519
Co-op dividend receivable	(4,610)
Accounts payable	(38,024)
Accrued payroll and related expenses	47,611
Accrued vacation	11,870
Due to funding source	(366,678)
Refundable advance liability	124,286
Net cash provided by operating activities	392,391
Cash flows from investing activities:	
Purchase of certificates of deposit	(3,815)
Purchase of investments	(19,179)
Capital expenditures	(116,678)
Proceeds from sale of property and equipment	8,400
Payments received on HOME loans	126,047
Issuance of revolving loans receivable	(103,175)
Principal payments received on revolving loans receivable	70,053
Issuance of loans receivable - Other	(20,000)
Net cash used in investing activities	(58,347)
Cash flows from financing activities:	
Principal paid on notes payable	(20,695)
Principal paid on capital leases	(26,641)
Net cash used in financing activities	(47,336)
Change in cash and restricted cash	286,708
Cash and restricted cash - Beginning of the year	2,306,809
Cash and restricted cash - End of the year	\$ 2,593,517
Supplemental schedule of other cash activity:	
Interest paid and expensed	\$ 8,628
Issuance of HOME loan receivable and increase due to funding source	120,428
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	1,822,292
Restricted cash and certificates of deposit	758,431
Restricted cash - USDA loan reserve	12,794
Total cash and restricted cash	\$ 2,593,517

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 42% is received from the U.S. Department of Health and Human Services (DHHS) for the Head Start program and approximately 17% 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 services that all children have access to including 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*.

Principles of Consolidation

The consolidated financial statements include WDEOC, Westechs, Inc., and CCPRRC. All material intercompany transactions and accounts are eliminated in the consolidation. Collectively, the entities are referred to as the "Organizations."

Basis of Presentation

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

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

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Accounts Receivable (Continued)

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.

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. Investment fees, if any, are netted with return.

Inventory

WDEOC maintains an inventory of weatherization materials. Inventories as of December 31, 2021 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 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.

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)

Loan origination fees, net of certain direct origination costs is recognized as income or expense when received or incurred since capitalization of these fees or costs would not have a significant impact on the consolidated financial statements.

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

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

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

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 of death of the participant. In most cases, WDEOC is the second or third mortgagee. Any loans repaid must be returned to the funding source.

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)

Revolving Loans Receivable

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

Management considers the possibility that the conditions of forgiveness will not be met to be remote. Any funds repaid must be used in accordance with the original grant agreement. The loans are non-interest-bearing. Loans receivable are discounted to their net present value at a 4.5% discount rate and are stated at the amount of unpaid principal. The allowance for doubtful accounts was \$189,000 at December 31, 2021 (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 \$43,456 at December 31, 2021 (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, 2021 was \$66,416. WDEOC has set up an allowance in the amount of \$130,200 which is equal to the amount of corporate-funded loan receivables. The net loans receivable - other was \$85,483 as of December 31, 2021.

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.

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Property and Equipment (Continued)

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, 2021, was \$467,422.

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.

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)

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 promises to give cash or other assets are reported at fair value at the date the 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 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.

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 exchange transactions – Exchange transactions are reimbursed based on a predetermined rate for services performed in accordance with the terms of the award and ASC Topic 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 \$315,000 during the year ended December 31, 2021.

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 \$118,659 during the year ended December 31, 2021, and is included in grant and contract revenue on the Statement of Activities.

Clothing Center Sales - Program contribution includes sales revenue of \$61,281 from 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.

There are no beginning or ending receivables from contracts with customers. There are no contract assets or contract liabilities at December 31, 2021.

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 received contributions of nonprofessional volunteers during the year with a value of \$95,204 primarily for its Head Start, Small Business Administration and Supportive Housing programs which are not recorded in the consolidated statement of activities.

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

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.

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, 2021.

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.

Upcoming Accounting Pronouncement

In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Non-Financial Assets (Topic 958)*. The amendments in this update require entities to present contributed nonfinancial assets as a separate line item in the statement of activities, expand disclosures on the various contributed nonfinancial assets recognized, including disaggregated category types, the valuation techniques and inputs used to arrive at fair value, and the policy for either monetizing or utilizing contributed nonfinancial assets. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after June 15, 2021, applied on a retrospective basis. Early adoption is permitted.

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

The Organizations are currently evaluating the impact of the provisions of these pronouncements.

Subsequent Events

In preparing these consolidated financial statements, the Organizations have evaluated events and transactions for potential recognition or disclosure through August 17, 2022, the date the consolidated financial statements were available to be issued.

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

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 \$2,220,000 and a market value of \$905,031 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 as of December 31, 2021:

Cash	\$ 1,822,292
Grants receivable	1,914,100
Accounts receivable	189,728
Subtotal financial assets	3,927,620
Less: Due to funding source	(126,047)
Less: Accounts payable	(601,256)
Less: Accrued payroll and related expenses	(352,302)
Less: Accrued vacation	(131,817)
Less: Refundable advance liability	(522,881)
Less: Net assets with donor restrictions included in cash	(687,522)
<u>Total</u>	<u>\$ 1,504,295</u>

The Organizations do 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.

Note 4: Grants Receivable

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

Federal programs	\$ 1,678,442
State programs	84,116
Other programs	151,542
<u>Total grants receivable</u>	<u>\$ 1,914,100</u>

Note 5: Housing Inventory

Housing inventory consists of Fresh Start homes of \$66,784 at December 31, 2021.

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

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	52,445
<u>Repaid Joint Venture loan</u>	<u>202,068</u>
<u>Total restricted cash and certificates of deposit</u>	<u>\$ 758,431</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, 2021, 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, 2021, was \$2,139,664. According to the program income policy, WDEOC must remit the proceeds from loan repayments for this program back to WDOA (see Note 11 for further details).

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

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

Note 8: Revolving Loans Receivable (Continued)

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. 3,405

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. 244,955

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. 79,092

Revolving loans receivable	367,046
<u>Allowance for loan losses</u>	<u>(189,000)</u>
Expected revolving loans to be received	178,046
Discounted at 4.5%	<u>(16,304)</u>
<u>Revolving loans receivable, net</u>	<u>\$ 161,742</u>

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, 2021, consist of the following:

Housing loans	\$ 287,954
Vehicle loans	79,092
<u>Revolving Loans - Total</u>	<u>\$ 367,046</u>

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

Note 8: Revolving Loans Receivable (Continued)

Allowance for loan loss – Housing loans	\$	162,000
Allowance for loan loss – Vehicle loans		27,000
<u>Allowance for loan loss - Total</u>	<u>\$</u>	<u>189,000</u>

It is expected that participants served will meet the terms of the forgivable loans. Of the loan funds repaid, 10% are used for operating expenses and 90% are available for new loans. An analysis of the allowance for loan losses for the year ended December 31, 2021, is as follows:

	Housing Loans	Vehicle Loans	Total
Balance at beginning of year	\$ 109,000	\$ 24,000	\$ 133,000
Loans charged off	0	(14,881)	(14,881)
Provision for loan losses	53,000	17,881	70,881
<u>Balance at end of year</u>	<u>\$ 162,000</u>	<u>\$ 27,000</u>	<u>\$ 189,000</u>

Detailed analysis of loans evaluated for impairment as of December 31, 2021, is as follows:

	Housing Loans	Vehicle Loans	Total
Loans:			
Individually evaluated for impairment	\$ 0	\$ 0	\$ 0
Collectively evaluated for impairment	287,954	79,092	367,046
<u>Balance at end of year</u>	<u>\$ 287,954</u>	<u>\$ 79,092</u>	<u>\$ 367,046</u>

Information regarding the credit quality indicators most closely monitored by class of loan as of December 31, 2021, is as follows:

	Performing	Non-performing	Total
Housing loans	\$ 287,954	\$ 0	\$ 287,954
Vehicle loans	79,092	0	79,092
<u>Balance at end of year</u>	<u>\$ 367,046</u>	<u>\$ 0</u>	<u>\$ 367,046</u>

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, 2021, there are no troubled debt restructured loans.

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

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

The loan receivable from related parties as of December 31, 2021, are as follows:

Loan receivable – Current portion	\$	0
Loan receivable – Long-term portion		341,461
<u>Accrued interest</u>		<u>43,456</u>
Subtotal		384,917
<u>Allowance for uncollectible</u>		<u>(43,456)</u>
Loan receivable – Related, net		341,461
Restricted cash – CHDO portion		202,068
<u>Total net assets with donor restrictions from loan receivable - related</u>	<u>\$</u>	<u>543,529</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, 2021, \$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	1,387,838
Subtotal	3,593,699
Accumulated depreciation	(2,697,689)
<u>Property and equipment, net</u>	<u>\$ 896,010</u>

Note 11: Due to Funding Source

WDEOC received a grant from WDOA under the HOME program to provide no-interest deferred loans to income-eligible families for rehabilitation costs. The loans are repayable upon the sale, transfer, or conversion of property to non-residential use or for other events of noncompliance by the homeowner. WDEOC must remit the proceeds from loan repayments for this program back to WDOA. The proceeds from loan repayments to be returned to WDOA in 2022 is reported as due to funding source – current portion on the consolidated statement of financial position and totaled \$126,047 at December 31, 2021. 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 \$2,139,664 at December 31, 2021.

Note 12: Notes Payable

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. \$ 23,793

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

The note is collateralized by real estate. 202,567

Total notes payable 226,360

Current portion (214,368)

Notes payable – Long-term \$ 11,992

The scheduled maturities of the notes payable are as follows:

2022	214,368
2023	11,992
<u>Total</u>	<u>\$ 226,360</u>

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

Note 13: 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, 2021, WDEOC has not drawn on the line of credit. The 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 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	\$ 46,404
Amount representing interest	(1,695)
Present value of net minimum lease payments	44,709
Current portion of capital lease obligation	27,866
<u>Long-term portion</u>	<u>\$ 16,843</u>

Aggregate annual payments on the capital lease obligation at December 31, 2021, are:

2022	27,866
2023	16,843
<u>Total</u>	<u>44,709</u>

Property and equipment include the following under the capital lease at December 31, 2021:

Equipment	\$ 143,904
Less: accumulated amortization	(102,419)
<u>Net book value</u>	<u>\$ 41,485</u>

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	\$ 543,529
Arlington Housing project	503,918
Fresh Start homes	350,735
Lead hazard reduction	90,811
Rural Development Home Preservation	60,383
<u>Housing subtotal</u>	<u>1,549,376</u>

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Notes to Consolidated Financial Statements

Note 15: Net Assets with Donor Restrictions (Continued)

Revolving loan program	165,530
Early childhood education	290,155
Other	43,917
<u>Total net assets with donor restrictions</u>	<u>\$ 2,048,978</u>

Net assets released from purpose restrictions were \$253,028 for the year ended December 31, 2021.

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, 2021, were 3% of gross wages for eligible employees with an additional 3% match for a total contribution of \$314,219.

Note 17: Operating Leases

WDEOC leases various facilities and equipment for operation of its programs. Rent expense for the year ended December 31, 2021, was \$533,079.

The future minimum lease obligations are as follows:

2022	\$ 384,742
2023	298,374
2024	295,200
2025	296,808
2026	298,449
Thereafter	691,966
<u>Total lease obligations</u>	<u>\$ 2,265,539</u>

Note 18: Grant Awards

At December 31, 2021, WDEOC had commitments under various grants of approximately \$11,400,000. 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 \$529,000 at December 31, 2021.

Supplementary Information

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-1
 Schedule of Program Activity
 Year Ended December 31, 2021

	FEDERAL PROGRAMS									
	Department of Agriculture									
	10.433			10.558						
	TOTAL	Rural Development Housing Program (1)	Rural Development Housing Program (2)	10.433 Subtotal	Child & Adult Day Care Food Home-Based Program (3)	Child & Adult Day Care Food Home-Based Program (4)	COVID-19 Child & Adult Day Care Nonprofit Food Program (5)	Child & Adult Day Care Nonprofit Food Program (6)	Child & Adult Day Care Nonprofit Food Program (7)	COVID-19 Child & Adult Day Care Nonprofit Food Program (8)
REVENUE										
Grant and contract revenue	\$ 16,854,799	\$ 10,694	\$ 50,673	\$ 61,367	\$ 678,396	\$ 212,070	\$ 30,915	\$ 77,934	\$ 36,500	\$ 24,240
Program contributions	338,432	0	0	0	0	0	0	0	187	0
Sale of Fresh Start/NSP homes	315,000	0	0	0	0	0	0	0	0	0
Donations	97,590	0	0	0	0	0	0	0	0	0
Interest income	40,705	0	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
In-kind contributions	927,413	0	0	0	0	0	0	0	0	0
Total Revenue	18,573,939	10,694	50,673	61,367	678,396	212,070	30,915	77,934	36,687	24,240
EXPENSES										
Personnel	8,538,208	6,251	(16)	6,235	76,916	27,961	0	0	0	0
Consultants/contractual services	610,114	177	0	177	7,415	2,642	0	22,225	5,935	10,706
Travel	130,789	0	0	0	0	0	2,232	0	0	0
Occupancy/depreciation of space	901,193	0	0	0	1,926	310	0	0	0	0
Consumable supplies	1,083,247	60	18	78	4,859	52	0	48,624	27,416	11,330
Lease of equipment and depreciation	173,583	0	0	0	0	0	0	0	0	0
Weatherization/building materials	895,938	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	2,253,318	3,234	44,890	48,124	0	0	0	0	0	0
Day care/work related	181,614	0	0	0	1,491	0	0	0	0	0
Assistance to clients	1,380,526	0	0	0	573,407	177,030	28,460	0	0	0
Other direct costs	343,842	972	5,781	6,753	12,382	4,075	223	7,085	3,336	2,204
Commodity food	692,479	0	0	0	0	0	0	0	0	0
In-kind expenses	927,413	0	0	0	0	0	0	0	0	0
Total Expenses	18,112,264	10,694	50,673	61,367	678,396	212,070	30,915	77,934	36,687	24,240
Change in Net Assets	461,675	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	4,788,927	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 5,250,602	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-2

Schedule of Program Activity

Year Ended December 31, 2021

	FEDERAL PROGRAMS									
	Department of Agriculture					Department of Housing and Urban Development				
	10.558	10.568		10.569		14.218		14.228	14.231	
	10.558	Emergency	Emergency	Commodity	Community	Community	14.218	Community	Community	Community
Subtotal	Food Assist.	Food Assist.	Food	Development	Development	Subtotal	Development	Development	Development	
	Program	Program	Distribution	Block Grant	Block Grant		Block Grant	Block Grant	Block Grant	
	TEFAP	TEFAP	(11)	Business	Business		REHAB	REHAB	(HAVEN)	
	(9)	(10)	(11)	Start-up 20-21	Start-up 21-22		20-22	20-22	20-21	
	(9)	(10)	(11)	(12)	(13)		(14)	(14)	(15)	
REVENUE										
Total grant and contracts revenue	\$ 1,060,055	\$ 81,099	\$ 13,688	\$ 94,787	\$ 692,479	\$ 9,004	(\$ 4)	\$ 9,000	\$ 2,319	\$ 8,981
Program contributions	187	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	1,060,242	81,099	13,688	94,787	692,479	9,004	(4)	9,000	2,319	8,981
EXPENSES										
Personnel	104,877	17,441	10,974	28,415	0	8,186	(4)	8,182	414	0
Consultants/contractual services	48,923	261	57	318	0	0	0	0	151	0
Travel	2,232	307	88	395	0	0	0	0	83	0
Occupancy/depreciation of space	2,236	963	372	1,335	0	0	0	0	570	0
Consumable supplies	92,281	54,667	924	55,591	0	0	0	0	307	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	1,491	0	0	0	0	0	0	0	0	0
Assistance to clients	778,897	0	0	0	0	0	0	0	0	8,163
Other direct costs	29,305	7,460	1,273	8,733	0	818	0	818	794	818
Commodity food	0	0	0	0	692,479	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	1,060,242	81,099	13,688	94,787	692,479	9,004	(4)	9,000	2,319	8,981
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-3

Schedule of Program Activity

Year Ended December 31, 2021

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development									
	14.231							14.239		
	Community Development Block Grant (HAVEN) 21-22 (16)	COVID-19 Community Development Block Grant 20-21 (17)	Community Development Block Grant (AFF HOUS) 16-17 (18)	Balance of State Continuum of Care 21-22 (19)	HUD EHH 20-21 (20)	HUD EHH 21-22 (21)	COVID-19 HUD 20-22 (22)	14.231 Subtotal	Fresh Start Replic. Home Operation Eau Claire 19-20 (23)	Fresh Start Replic. Home Operation Eau Claire 21-22 (24)
REVENUE										
Total grant and contracts revenue	\$ 5,307	\$ 50,021	\$ 4,193	\$ 2,227	\$ 132,768	\$ 41,565	\$ 422,554	\$ 667,616	\$ 115,474	\$ 72,925
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	49,392	0	0	49,392	0	0
Total Revenue	5,307	50,021	4,193	2,227	182,160	41,565	422,554	717,008	115,474	72,925
EXPENSES										
Personnel	0	39,488	0	1,795	26,124	17,852	39,478	124,737	21,659	(489)
Consultants/contractual services	0	398	0	0	58	26	567	1,049	0	0
Travel	0	2,902	0	0	1,373	0	1,703	5,978	0	0
Occupancy/depreciation of space	0	1,967	2,911	0	0	0	2,747	7,625	0	0
Consumable supplies	0	0	0	0	4,597	240	7,374	12,211	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	83,317	66,784
Subcontracts/contractual labor	0	0	899	0	80,297	11,270	296,194	388,660	0	0
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	4,851	0	0	229	15,868	7,983	36,272	73,366	0	0
Other direct costs	456	5,266	383	203	4,451	4,194	38,219	53,990	10,498	6,630
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	49,392	0	0	49,392	0	0
Total Expenses	5,307	50,021	4,193	2,227	182,160	41,565	422,554	717,008	115,474	72,925
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2021

FEDERAL PROGRAMS										
Department of Housing and Urban Development										
14.239							14.267			
	Fresh Start Youthbuild 19-22 (25)	Fresh Start Youthbuild 21 (26)	Fresh Start Workforce Youthbuild 21-22 (27)	HUD Homeowner Rehab. & Accessibility 20-21 (28)	HUD Homeowner Rehab. & Accessibility 21-22 (29)	HUD Home CHDO 2017-22 Weatherization (30)	HUD Home CHDO 2018-23 Weatherization (31)	14.239 Subtotal	HUD Perm Supportive Housing 20-21 (32)	HUD Perm Supportive Housing 21-22 (33)
REVENUE										
Total grant and contracts revenue	\$ 45,636	\$ 66,676	(\$ 400)	\$ 196,341	\$ 1,767	\$ 10,564	\$ 13,807	\$ 522,790	\$ 231,753	\$ 20,970
Program contributions	0	0	0	0	0	(5,156)	6,833	1,677	8,892	819
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	18,202	0
Total Revenue	45,636	66,676	(400)	196,341	1,767	5,408	20,640	524,467	258,847	21,789
EXPENSES										
Personnel	31,930	52,276	(375)	12,555	1,290	0	0	118,846	66,552	5,825
Consultants/contractual services	514	191	0	2,540	10	69	105	3,429	659	66
Travel	577	502	0	1,135	49	0	0	2,263	1,850	86
Occupancy/depreciation of space	6,633	1,462	0	76	69	0	0	8,240	4,216	67
Consumable supplies	685	6,059	12	279	63	205	19	7,322	6,754	1,186
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	150,101	0	0
Subcontracts/contractual labor	0	0	0	224,866	0	4,642	18,430	247,938	0	0
Day care/work related	75	0	0	0	0	0	0	75	0	0
Assistance to clients	608	0	0	0	0	0	0	608	145,846	13,202
Other direct costs	4,614	6,186	(37)	15,409	286	492	2,086	46,164	14,768	1,357
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	18,202	0
Total Expenses	45,636	66,676	(400)	256,860	1,767	5,408	20,640	584,986	258,847	21,789
Change in Net Assets	0	0	0	(60,519)	0	0	0	(60,519)	0	0
Net assets - Beginning of the Year	0	0	0	60,519	0	0	0	60,519	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2021

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development					Department of Labor			Dept. of Treasury	
	14.267					17.261			21.023	
	HUD Perm. Supportive Housing 19/20 Expansion (34)	HUD Perm. Supportive Housing 20-21 (35)	HUD Perm. Supportive Housing 21-22 (36)	Supportive Services Only 20-21 (37)	Supportive Services Only 21-22 (38)	14.267 Subtotal	Skills Enhancement Project 20-21 (39)	Skills Enhancement Project 21-22 (40)	17.261 Subtotal	COVID-19 WI Emergency Rental Assistance (WERA) 2021 (41)
REVENUE										
Total grant and contracts revenue	\$ 7,545	\$ 152,488	\$ 28,529	\$ 11,210	\$ 14,175	\$ 466,670	\$ 6,160	\$ 6,283	\$ 12,443	\$ 358,408
Program contributions	0	6,971	880	0	0	17,562	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	18,202	0	0	0	0
Total Revenue	7,545	159,459	29,409	11,210	14,175	502,434	6,160	6,283	12,443	358,408
EXPENSES										
Personnel	2,270	53,523	7,899	9,860	12,482	158,411	1,295	4,018	5,313	257,736
Consultants/contractual services	0	1,108	163	147	185	2,328	0	0	0	7,257
Travel	84	1,302	67	0	0	3,389	0	58	58	2,968
Occupancy/depreciation of space	0	4,087	825	643	220	10,058	397	0	397	4,369
Consumable supplies	1,690	9,695	1,948	25	0	21,298	134	58	192	46,404
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	2,856	79,496	16,709	0	0	258,109	4,151	1,730	5,881	0
Other direct costs	645	10,248	1,798	535	1,288	30,639	183	419	602	39,674
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	18,202	0	0	0	0
Total Expenses	7,545	159,459	29,409	11,210	14,175	502,434	6,160	6,283	12,443	358,408
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2021

	FEDERAL PROGRAMS									
	Department of Treasury			U.S. Small Business Administration				Department of Energy		
	21.023		21.027	59.043		81.042				
	COVID-19 WI Emergency Rental Assistance (WERA 2) 21-25 (42)	21.023 Subtotal	COVID-19 Safe Shelter Homelessness 2021 (43)	Financial Counseling and Mgmt. for Women 20-21 (44)	Financial Counseling and Mgmt. for Women 21-22 (45)	COVID-19 Financial Counseling & Mgmt. for Women 20-21 (46)	59.043 Subtotal	Weatherization Assistance #WX2021.21 20-21 (47)	Weatherization Assistance #WX2122.21 21-22 (48)	81.042 Subtotal
REVENUE										
Total grant and contracts revenue	\$ 2,772	\$ 361,180	\$ 22	\$ 150,000	\$ 66,266	\$ 151,329	\$ 367,595	\$ 255,775	\$ 119,674	\$ 375,449
Program contributions	0	0	0	4,247	904	0	5,151	891	0	891
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	10	0	(30)	(20)	0	0	0
Transfer	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	41,544	4,268	0	45,812	0	0	0
Total Revenue	2,772	361,180	22	195,801	71,438	151,299	418,538	256,666	119,674	376,340
EXPENSES										
Personnel	2,192	259,928	0	86,268	34,497	104,973	225,738	92,661	55,227	147,888
Consultants/contractual services	0	7,257	0	48,046	19,248	15,213	82,507	2,737	1,937	4,674
Travel	0	2,968	0	0	0	0	0	3,326	2,286	5,612
Occupancy/depreciation of space	0	4,369	0	4,166	1,680	0	5,846	2,403	1,658	4,061
Consumable supplies	328	46,732	0	6,165	5,147	17,197	28,509	15,110	1,295	16,405
Lease of equipment and depreciation	0	0	0	0	0	0	0	21,596	0	21,596
Weatherization/building materials	0	0	0	0	0	0	0	69,751	26,996	96,747
Subcontracts/contractual labor	0	0	0	0	0	0	0	22,654	17,531	40,185
Day care/work related	0	0	0	95	0	79	174	2,144	445	2,589
Assistance to clients	0	0	20	0	0	0	0	0	0	0
Other direct costs	252	39,926	2	17,757	6,598	13,837	38,192	24,284	12,299	36,583
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	41,544	4,268	0	45,812	0	0	0
Total Expenses	2,772	361,180	22	204,041	71,438	151,299	426,778	256,666	119,674	376,340
Change in Net Assets	0	0	0	(8,240)	0	0	(8,240)	0	0	0
Net assets - Beginning of the Year	0	0	0	8,240	0	0	8,240	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

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Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2021

	FEDERAL PROGRAMS									
	Department of Health and Human Services									
	93.568					93.569			93.575	
	Eau Claire Energy Services 20-21 (49)	LIHEAP Weatherization Assistance #WX2021.21 20-21 (50)	LIHEAP Weatherization Assistance #WX2122.21 21-22 (51)	LIHEAP Emergency Furnace Project 20-21 (52)	LIHEAP Emergency Furnace Project 21-22 (53)	93.568 Subtotal	Community Services Block Grant 2021 (54)	COVID-19 Community Services Block Grant-CARES 20-22 (55)	93.569 Subtotal	Child Care Resource & Referral 20-21 (56)
REVENUE										
Total grant and contracts revenue	\$ 69,285	\$ 113,345	\$ 82,909	\$ 122,363	\$ 19,464	\$ 407,366	\$ 248,923	\$ 94,895	\$ 343,818	\$ 65,640
Program contributions	0	0	2,103	0	0	2,103	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	69,285	113,345	85,012	122,363	19,464	409,469	248,923	94,895	343,818	65,640
EXPENSES										
Personnel	53,648	36,497	39,231	15,511	1,746	146,633	148,551	22,931	171,482	35,887
Consultants/contractual services	639	1,105	1,376	157	32	3,309	6,019	2,410	8,429	472
Travel	77	1,502	1,624	338	14	3,555	13,923	337	14,260	2,605
Occupancy/depreciation of space	4,313	1,082	1,178	(4)	9	6,578	103	481	584	2,450
Consumable supplies	3,330	7,775	920	(22)	11	12,014	33,035	24,978	58,013	17,620
Lease of equipment and depreciation	0	11,777	0	0	0	11,777	0	0	0	0
Weatherization/building materials	0	34,549	19,177	0	0	53,726	0	0	0	0
Subcontracts/contractual labor	0	7,662	12,454	95,261	15,882	131,259	0	0	0	0
Day care/work related	105	1,010	316	0	0	1,431	19,081	0	19,081	0
Assistance to clients	0	0	0	0	0	0	4,304	30,929	35,233	0
Other direct costs	7,173	10,386	8,736	11,122	1,770	39,187	23,907	12,829	36,736	6,606
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	69,285	113,345	85,012	122,363	19,464	409,469	248,923	94,895	343,818	65,640
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2021

FEDERAL PROGRAMS										
Department of Health and Human Services										
93.575										
	Child Care Resource & Referral 21-22 (57)	SFTA PDG Data Automation 2020 (58)	SFTA Tribal 2020 (59)	SFTA Tribal 2021 (60)	SFTA T&T 19-20 (61)	SFTA T&T 20-21 (62)	SFTA Expulsion 19-23 (63)	SFTA Protective Factors 19-20 (64)	SFTA Protective Factors 20-21 (65)	SFTA Protective Factors 21-22 (66)
REVENUE										
Grant and contract revenue	\$ 51,409	\$ 2,576	\$ 6,872	\$ 462	\$ 18,284	\$ 5,803	\$ 23,608	\$ 544	\$ 1,691	\$ 1,102
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	(2,461)	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	51,409	115	6,872	462	18,284	5,803	23,608	544	1,691	1,102
EXPENSES										
Personnel	38,961	105	3,719	157	14,929	4,185	20,566	654	1,609	996
Consultants/contractual services	377	0	0	0	0	0	0	0	0	0
Travel	549	0	0	0	990	22	644	0	0	5
Occupancy/depreciation of space	1,283	0	0	0	0	0	0	0	0	0
Consumable supplies	4,056	0	1,528	263	703	1,067	254	(110)	(71)	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	1,000	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	0	0	0	0	0
Other direct costs	6,183	10	625	42	1,662	529	2,144	0	153	101
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	51,409	115	6,872	462	18,284	5,803	23,608	544	1,691	1,102
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2021

	FEDERAL PROGRAMS									
	Department of Health and Human Services									
	93.575				93.590		93.600			
	SFTA Young Star QRIS 20-21 (67)	SFTA Young Star QRIS 21-22 (68)	SFTA PDG Social Emotional 20-21 (69)	SFTA Pre-Licensing 2021 (70)	93.575 Subtotal	Community Based Child Abuse Prevention-FSEF 21-22 (71)	Head Start Early Education Full-Year, Part-Day 20-21 (72)	COVID-19 Head Start Full-Year, 20-21 (73)	Head Start Full-Year, Part-Day 20-21 (74)	HS Training & Technical Assistance 20-21 (75)
REVENUE										
Grant and contract revenue	\$ 283,557	\$ 302,299	\$ 2,792	\$ 16,000	\$ 782,639	\$ 4,877	\$ 4,804	\$ 41,998	\$ 2,589,571	\$ 23,487
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	(2,461)	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	279,092	0
Total Revenue	283,557	302,299	2,792	16,000	780,178	4,877	4,804	41,998	2,868,663	23,487
EXPENSES										
Personnel	166,736	247,485	1,943	13,159	551,091	47	0	0	1,387,366	0
Consultants/contractual services	1,100	1,536	0	248	3,733	0	0	0	113,222	0
Travel	948	8,983	0	323	15,069	0	0	0	5,661	0
Occupancy/depreciation of space	9,001	5,380	0	674	18,788	0	0	0	324,153	0
Consumable supplies	33,648	6,840	596	3	66,397	0	0	21,028	241,465	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	11,750	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	0	18,604	285,935	10,121
Day care/work related	43,135	422	0	0	44,557	0	4,804	0	0	13,366
Assistance to clients	0	0	0	0	0	4,386	0	0	229	0
Other direct costs	28,989	31,653	253	1,593	80,543	444	0	2,366	219,790	0
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	279,092	0
Total Expenses	283,557	302,299	2,792	16,000	780,178	4,877	4,804	41,998	2,868,663	23,487
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2021

	FEDERAL PROGRAMS									
	Department of Health and Human Services (DHHS)						Corporation for National & Community Service			
	93.600						94.002			
	Head Start Early Education Full-Year, Part-Day 20-21 (76)	Head Start Early Education Train & Tech Assistance 21-22 (77)	Head Start Early Education Full-Year Part-Day 21-22 (78)	Head Start Full-Year, Part-Day 21-22 (79)	HS Training & Technical Assistance 21-22 (80)	COVID-19 HS OTF ARP 21-23 (81)	93.600 Subtotal	Retired Senior Vol. Program 20-21 (82)	Retired Senior Vol. Program 21-22 (83)	94.002 Subtotal
REVENUE										
Grant and contract revenue	\$ 156,618	\$ 8,397	\$ 279,352	\$ 3,778,283	\$ 55,039	\$ 78,270	\$ 7,015,819	\$ 44,533	\$ 100,541	\$ 145,074
Program contributions	0	0	0	170	0	0	170	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	625,353	0	0	904,445	0	4,771	4,771
Total Revenue	156,618	8,397	279,352	4,403,806	55,039	78,270	7,920,434	44,533	105,312	149,845
EXPENSES										
Personnel	77,416	0	174,440	2,349,890	0	17,072	4,006,184	33,114	79,162	112,276
Consultants/contractual services	2,826	0	7,831	216,083	0	1,680	341,642	717	2,064	2,781
Travel	1,763	1,327	7,043	17,988	0	0	33,782	11	655	666
Occupancy/depreciation of space	25,076	0	46,449	345,955	0	16,494	758,127	871	2,371	3,242
Consumable supplies	31,958	0	9,895	135,514	0	7,639	447,499	1,008	1,790	2,798
Lease of equipment and depreciation	0	0	0	5,840	0	0	17,590	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	335,601	8,628	28,480	687,369	0	0	0
Day care/work related	0	7,070	1,156	12,011	46,411	2,315	87,133	0	0	0
Assistance to clients	0	0	19	18	0	0	266	0	0	0
Other direct costs	17,579	0	32,519	359,553	0	4,590	636,397	8,812	14,499	23,311
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	625,353	0	0	904,445	0	4,771	4,771
Total Expenses	156,618	8,397	279,352	4,403,806	55,039	78,270	7,920,434	44,533	105,312	149,845
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-11

Schedule of Program Activity

Year Ended December 31, 2021

	FEDERAL PROGRAMS			
	Corporation for National & Community Service			
	94.006			
	AmeriCorps (Fresh Start) 19-20 (84)	AmeriCorps (Fresh Start) 20-21 (85)	94.006 Subtotal	Total Federal Programs
REVENUE				
Grant and contract revenue	\$ 212,608	\$ 68,045	\$ 280,653	\$ 13,674,018
Program contributions	0	0	0	27,741
Sale of Fresh Start/NSP homes	0	0	0	0
Donations	0	0	0	0
Interest income	0	0	0	(20)
Transfer	0	0	0	(2,461)
In-kind contributions	0	0	0	1,022,622
Total Revenue	212,608	68,045	280,653	14,721,900
EXPENSES				
Personnel	105,957	56,786	162,743	6,339,440
Consultants/contractual services	2,074	619	2,693	513,400
Travel	1,868	580	2,448	92,758
Occupancy/depreciation of space	4,410	2,572	6,982	839,038
Consumable supplies	12,076	412	12,488	880,135
Lease of equipment and depreciation	0	2,000	2,000	52,963
Weatherization/building materials	0	0	0	300,574
Subcontracts/contractual labor	55,169	0	55,169	1,598,704
Day care/work related	2,527	390	2,917	159,448
Assistance to clients	22,150	589	22,739	1,179,505
Other direct costs	6,377	4,097	10,474	1,119,593
Commodity food	0	0	0	692,479
In-kind expenses	0	0	0	1,022,622
Total Expenses	212,608	68,045	280,653	14,790,659
Change in Net Assets	0	0	0	(68,759)
Net assets - Beginning of the Year	0	0	0	68,759
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-12
 Schedule of Program Activity
 Year Ended December 31, 2021

	OTHER STATE AND LOCAL PROGRAMS									
	STATE: Department of Administration (DOA)									
	Wisconsin Public Benefits #WX2021.21 20-21 (86)	Wisconsin Public Benefits #WX2122.21 21-22 (87)	Emergency Furnace Project #WX2021.21 20-21 (88)	Emergency Furnace Project #WX2122.21 21-22 (89)	Tremp Energy Crisis Assistance Public Benefits 20-21 (90)	WHEAP Energy Crisis Assistance Public Benefits 20-21 (91)	WHEAP Energy Crisis Assistance Public Benefits 21-22 (92)	Wisconsin Shelter Subsidy 2021 (93)	HCRI 19-21 (94)	HCRI 21-23 (95)
REVENUE										
Grant and contract revenue	\$ 881,757	\$ 699,794	\$ 164,872	\$ 192,611	\$ 30,932	\$ 33,929	\$ 56,973	\$ 19,200	\$ 62,762	\$ 5,675
Program contributions	3,810	3,955	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	23	41	0	0	0	0	0	0	0	0
Transfer	0	0	0	0	0	0	0	8	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	885,590	703,790	164,872	192,611	30,932	33,929	56,973	19,208	62,762	5,675
EXPENSES										
Personnel	320,379	324,783	20,901	17,278	25,671	19,196	46,047	12,638	4,132	(287)
Consultants/contractual services	9,458	11,391	211	314	285	253	371	356	0	0
Travel	11,471	13,446	456	140	5	166	157	1,087	0	0
Occupancy/depreciation of space	8,288	9,751	(6)	90	822	1,456	2,306	442	0	0
Consumable supplies	51,970	7,615	(30)	112	1,094	369	1,920	0	0	0
Lease of equipment and depreciation	74,175	0	0	0	0	0	0	0	0	0
Weatherization/building materials	240,100	158,762	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	78,519	103,100	128,355	157,164	0	0	0	0	0	0
Day care/work related	7,389	2,615	0	0	35	0	0	0	0	0
Assistance to clients	0	0	0	0	0	8,485	0	2,643	52,900	5,446
Other direct costs	83,841	72,327	14,985	17,513	3,020	4,004	6,172	2,042	5,730	516
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	885,590	703,790	164,872	192,611	30,932	33,929	56,973	19,208	62,762	5,675
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-13

Schedule of Program Activity

Year Ended December 31, 2021

	OTHER STATE AND LOCAL PROGRAMS									
	STATE: DHS	STATE: DPI		STATE: GPR	STATE: MHBG		COUNTY	LOCAL		
	Retired Senior Volunteer Program (96)	Wisconsin Head Start Program 20/21 (97)	Wisconsin Head Start Program 21/22 (98)	Job & Bus. Development GPR (WISCAP) 2021 (99)	Wisconsin Mental Health Block Grant (CouleeCap) 2021 (100)	Wisconsin Mental Health Block Grant (CouleeCap) 2021-2022 (101)	Pepin County Certified Child Care (102)	Mobility WETAP 2020 Project (103)	Mobility WETAP 2021 Project (104)	Paratransit Certification Training Project City of Eau Claire (105)
REVENUE										
Grant and contract revenue	\$ 24,155	\$ 95,309	\$ 38,830	\$ 22,000	\$ 50,813	\$ 14,762	\$ 1,250	\$ 32,530	\$ 66,375	\$ 69,192
Program contributions	0	0	0	0	0	0	0	0	28,753	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	(32,530)	32,530	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	24,155	95,309	38,830	22,000	50,813	14,762	1,250	0	127,658	69,192
EXPENSES										
Personnel	16,384	79,487	28,827	13,365	41,628	12,368	844	0	34,610	61,618
Consultants/contractual services	1,910	827	108	0	257	145	0	0	89	337
Travel	17	431	855	0	870	127	0	0	449	134
Occupancy/depreciation of space	2,371	154	873	531	1,049	206	0	0	1,041	455
Consumable supplies	1,012	4,921	3,878	3,712	1,472	407	292	0	742	291
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	475	758	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	0	0	0	39,073	0
Other direct costs	2,461	9,014	3,531	4,392	5,537	1,509	114	0	7,737	6,357
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	24,155	95,309	38,830	22,000	50,813	14,762	1,250	0	83,741	69,192
Change in Net Assets	0	0	0	0	0	0	0	0	43,917	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 43,917	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-14
 Schedule of Program Activity
 Year Ended December 31, 2021

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	United Way Great Rivers WETAP 2020 (106)	United Way Great Rivers WETAP 2021 (107)	Rural Dental Health Payback (108)	Rural Development Home Preservation Payback (109)	Lead Hazard Payback (110)	Greater Green Bay Community Found JBD 20-21 (111)	United Way Great Rivers JBD 20-21 (112)	United Way Great Rivers JBD 21-22 (113)	Wisconsin Public Service JBD 20-21 (114)	WI Econ Develop Corp Capacity Bldg Entrepship JBD 2021 (115)
REVENUE										
Grant and contract revenue	\$ 3,586	\$ 5,932	\$ 0	\$ 0	\$ 0	(\$ 3,042)	\$ 13,854	\$ 2,935	\$ 14,561	\$ 12,650
Program contributions	0	0	0	0	30,041	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	3,586	5,932	0	0	30,041	(3,042)	13,854	2,935	14,561	12,650
EXPENSES										
Personnel	3,306	4,939	0	0	0	873	5,711	2,669	939	0
Consultants/contractual services	0	0	0	0	0	4,000	236	0	2,361	9,000
Travel	0	0	0	0	0	89	35	0	0	0
Occupancy/depreciation of space	0	0	0	0	0	0	516	0	0	0
Consumable supplies	(18)	240	0	0	0	0	5,805	0	0	2,500
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	9,937	0
Other direct costs	298	753	0	0	0	496	1,551	266	1,324	1,150
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	3,586	5,932	0	0	0	5,458	13,854	2,935	14,561	12,650
Change in Net Assets	0	0	0	0	30,041	(8,500)	0	0	0	0
Net assets - Beginning of the Year	0	0	4,495	6,784	60,770	8,500	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 4,495	\$ 6,784	\$ 90,811	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-15

Schedule of Program Activity

Year Ended December 31, 2021

	OTHER STATE AND LOCAL PROGRAMS LOCAL						OTHER STATE AND LOCAL PROGRAMS LOCAL			
	Early Childhood Development (Otto Bremer Foundation) (116)	Early Childhood Development ECERS Project (117)	Eau Claire United Way CCP-Bounce 20-21 (118)	Eau Claire United Way Fresh Start Project (119)	Eau Claire United Way Fresh Start Project (120)	Eau Claire Community Foundation Fresh Start- Domer (121)	Early Childhood Development Independence 20-21 (122)	Early Childhood Development Mondovi 19-20 (123)	Early Childhood Development Eau Claire 20-21 (124)	Great Rivers United Way RSVP Project 20-21 (125)
REVENUE										
Grant and contract revenue	\$ 28,823	\$ 0	\$ 7,515	\$ 39,476	\$ 684	\$ 2,203	\$ 24,000	\$ 15,200	\$ 79,459	\$ 1,633
Program contributions	0	53,637	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	(31,251)	0	0	0	0	(24,000)	(15,200)	(79,459)	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	28,823	22,386	7,515	39,476	684	2,203	0	0	0	1,633
EXPENSES										
Personnel	13,443	11,799	2,434	39,476	684	0	0	0	0	0
Consultants/contractual services	0	0	0	0	0	0	0	0	0	0
Travel	2,815	948	0	0	0	0	0	0	0	0
Occupancy/depreciation of space	0	900	0	0	0	0	0	0	0	0
Consumable supplies	10,076	2,174	4,397	0	0	0	0	0	0	1,583
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	3,970	0	0	0	0	0	0	0	0
Assistance to clients	0	8	0	0	0	2,002	0	0	0	0
Other direct costs	2,489	2,587	684	0	0	201	0	0	0	50
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	28,823	22,386	7,515	39,476	684	2,203	0	0	0	1,633
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-16
 Schedule of Program Activity
 Year Ended December 31, 2021

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Great Rivers United Way RSVP Project 21-22 (126)	WHEDA Hmls 20-21 (127)	Great Rivers United Way Hmls Project (128)	Great Rivers United Way Hmls Project (129)	410 E Jackson Fall Creek Fresh Start Proceeds (130)	436 E Jackson Fall Creek Fresh Start Proceeds (131)	448 E Jackson Fall Creek Fresh Start Proceeds (132)	Revolving Loan Repayments (133)	Eau Claire United Way Perm Supportive Housing Project 20-21 (134)	Eau Claire United Way Perm Supportive Housing Project 21-22 (135)
REVENUE										
Grant and contract revenue	\$ 11,337	\$ 40,000	\$ 937	\$ 11,672	\$ 0	\$ 0	\$ 0	\$ 8,980	\$ 5,396	
Program contributions	0	0	0	0	0	0	12,427	0	0	
Sale of Fresh Start/NSP homes	0	0	0	0	0	150,000	0	0	0	
Donations	0	0	0	0	0	0	0	0	0	
Interest income	0	0	0	0	0	0	840	0	0	
Transfer	0	0	0	0	0	0	0	0	0	
In-kind contributions	0	0	0	0	0	0	0	0	0	
Total Revenue	11,337	40,000	937	11,672	0	150,000	13,267	8,980	5,396	
EXPENSES										
Personnel	8,932	0	0	9,635	0	0	0	5,679	2,690	
Consultants/contractual services	0	0	0	0	237	1,300	0	0	0	
Travel	0	0	147	75	0	0	0	0	0	
Occupancy/depreciation of space	0	0	85	0	0	0	0	0	0	
Consumable supplies	1,374	0	383	901	0	0	0	30	0	
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	
Weatherization/building materials	0	0	0	0	151	44,306	37,369	0	0	
Subcontracts/contractual labor	0	36,364	0	0	0	0	0	0	0	
Day care/work related	0	0	0	0	0	0	0	593	79	
Assistance to clients	0	0	124	0	0	0	0	1,860	2,477	
Other direct costs	1,031	3,636	198	1,061	41	16,671	16,886	818	150	
Commodity food	0	0	0	0	0	0	0	0	0	
In-kind expenses	0	0	0	0	0	0	0	0	0	
Total Expenses	11,337	40,000	937	11,672	429	62,277	54,255	8,980	5,396	
Change in Net Assets	0	0	0	0	(429)	87,723	110,745	0	0	
Net assets - Beginning of the Year	0	0	0	0	429	0	35,837	0	0	
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 87,723	\$ 110,745	\$ 49,104	\$ 0	

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-17

Schedule of Program Activity

Year Ended December 31, 2021

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	United Way Great Rivers Emerg Response Homeless 2020 (136)	Homeless Case Mgmt Services Grant 21-22 (137)	United Way Great Rivers Skills 20-21 (138)	United Way Great Rivers Skills 21-22 (139)	Rural Business Development (WISCAP) Program 20-21 (140)	Family Promise Homeless Project 20-21 (141)	Family Promise Homeless Project 21-22 (142)	Affordable Housing PRG-TJC FHLB 19-22 (143)	Affordable Housing PRG-ECB FHLB 19-22 (144)	Otto Bremer Fresh Start 21-22 (145)
REVENUE										
Grant and contract revenue	\$ 155	\$ 12,952	\$ 6,312	\$ 9,244	\$ 26,500	\$ 18,919	\$ 13,555	\$ 87,090	\$ 54,693	\$ 10,930
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	(26,500)	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	(5)	0
Total Revenue	155	12,952	6,312	9,244	0	18,919	13,555	87,090	54,688	10,930
EXPENSES										
Personnel	0	11,776	4,716	7,562	0	16,864	11,047	1,427	0	3,440
Consultants/contractual services	0	0	0	191	0	0	0	110	58	0
Travel	0	0	0	0	0	262	0	28	0	52
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	0
Consumable supplies	0	0	422	0	0	0	934	18	19	2,995
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	77,400	49,645	0
Day care/work related	0	0	0	0	0	0	0	190	0	3,449
Assistance to clients	155	0	644	286	0	73	0	0	0	0
Other direct costs	0	1,176	530	1,205	0	1,720	1,574	7,917	4,971	994
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	(5)	0
Total Expenses	155	12,952	6,312	9,244	0	18,919	13,555	87,090	54,688	10,930
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-18

Schedule of Program Activity

Year Ended December 31, 2021

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Great Green Bay Community Foundation 2020 (146)	UW Extension 2021 (147)	RSVP Project (Helen Bader Foundation) 21-22 (148)	Fresh Start Project (Xcel Foundation) (149)	Fresh Start Project (Xcel Foundation) (150)	Eau Claire Community Foundation -WRAP 20-21 (151)	Eau Claire Community Foundation -Food 20-21 (152)	United Way Chippewa Valley Child Care Bridge 20-21 (153)	Target Impact FHLB 20-21 (154)	Clothing Center Project (155)
REVENUE										
Grant and contract revenue	\$ 4,859	\$ 7,222	\$ 9,609	\$ 2,942	\$ 56	\$ 5,163	\$ 5,000	\$ 15,000	\$ 10,000	\$ 0
Program contributions	0	0	0	0	0	0	0	0	0	61,281
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	(27,030)
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	4,859	7,222	9,609	2,942	56	5,163	5,000	15,000	10,000	34,251
EXPENSES										
Personnel	0	6,553	8,735	0	0	0	0	1,513	9,091	11,993
Consultants/contractual services	4,260	0	0	0	0	0	0	0	0	35
Travel	0	0	0	0	0	0	0	0	0	0
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	15,449
Consumable supplies	157	12	0	1,169	51	0	0	0	0	3,210
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	1,505	0	4,694	4,545	12,123	0	0
Other direct costs	442	657	874	268	5	469	455	1,364	909	3,564
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	4,859	7,222	9,609	2,942	56	5,163	5,000	15,000	10,000	34,251
Change in Net Assets	0	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-19
 Schedule of Program Activity
 Year Ended December 31, 2021

	OTHER STATE AND LOCAL PROGRAMS					GAAP ADJUSTMENTS				
	LOCAL									
	Eau Claire Foundation Rental Assistance (156)	Riverland Utility Agreement (157)	Riverland Utility Agreement (158)	Early Childhood Education (159)	CLA Foundation (160)	Total Other State and Local Programs	Arlington Housing Project (161)	Fairchild Housing Project (162)	Revolving Loans (163)	Fresh Start Grant- Funded Loans (164)
REVENUE										
Grant and contract revenue	\$ 403	\$ 67,224	\$ 82,466	\$ 0	\$ 3,907	\$ 3,180,781	\$ 0	\$ 0	\$ 0	\$ 0
Program contributions	0	50,055	49,929	0	0	293,888	0	0	0	0
Sale of Fresh Start/NSP homes	0	0	0	0	0	315,000	0	0	0	0
Donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	904	0	18,000	0	0
Transfer	0	(63,996)	63,996	118,659	0	(84,773)	0	0	0	0
In-kind contributions	0	0	0	0	0	(5)	0	0	0	0
Total Revenue	403	53,283	31,459	118,659	3,907	3,705,795	0	18,000	0	0
EXPENSES										
Personnel	0	578	411	0	0	1,288,784	0	0	0	0
Consultants/contractual services	0	79	78	0	0	48,257	0	0	0	0
Travel	0	0	0	0	0	34,262	0	0	0	0
Occupancy/depreciation of space	0	244	403	0	0	47,426	0	0	0	0
Consumable supplies	0	15	4	0	2,180	120,408	0	0	0	0
Lease of equipment and depreciation	0	0	0	0	0	74,175	0	0	0	0
Weatherization/building materials	0	1,020	246	0	0	481,954	0	0	0	0
Subcontracts/contractual labor	0	915	9,375	0	0	640,837	0	0	0	0
Day care/work related	0	0	0	0	0	19,553	0	0	0	0
Assistance to clients	365	45,551	18,040	0	0	212,936	0	0	17,234	(20,000)
Other direct costs	38	4,881	2,902	0	1,727	341,785	0	0	44,696	15,261
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	(5)	0	0	0	0
Total Expenses	403	53,283	31,459	0	3,907	3,310,372	0	0	61,930	(4,739)
Change in Net Assets	0	0	0	118,659	0	395,423	0	18,000	(61,930)	4,739
Net assets - Beginning of the Year	0	0	0	171,496	0	288,311	503,918	525,529	227,460	80,744
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 290,155	\$ 0	\$ 683,734	\$ 503,918	\$ 543,529	\$ 165,530	\$ 85,483

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-20

Schedule of Program Activity

Year Ended December 31, 2021

	GAAP ADJUSTMENTS			DISCRETIONARY ACTIVITY			
	Fresh Start Grant-Funded Construction in Progress (165)	Other (166)	TOTAL GAAP ADJUSTMENTS	TOTAL PROGRAM ACTIVITY	Westechs, Inc. (167)	Corporate Activity (168)	Total Discretionary Activity
REVENUE							
Grant and contract revenue	\$ 0	\$ 0	\$ 0	\$ 16,854,799	\$ 0	\$ 0	\$ 0
Program contributions	0	0	0	321,629	0	16,803	16,803
Sale of Fresh Start/NSP homes	0	0	0	315,000	0	0	0
Donations	0	0	0	0	0	97,590	97,590
Interest income	0	0	18,000	18,884	50	21,771	21,821
Transfer	0	0	0	(87,234)	0	87,234	87,234
In-kind contributions	0	(95,204)	(95,204)	927,413	0	0	0
Total Revenue	0	(95,204)	(77,204)	18,350,491	50	223,398	223,448
EXPENSES							
Personnel	0	0	0	7,628,224	0	909,984	909,984
Consultants/contractual services	0	0	0	561,657	0	48,457	48,457
Travel	0	0	0	127,020	0	3,769	3,769
Occupancy/depreciation of space	0	0	0	886,464	0	14,729	14,729
Consumable supplies	0	0	0	1,000,543	0	82,704	82,704
Lease of equipment and depreciation	0	0	0	127,138	0	46,445	46,445
Weatherization/building materials	113,410	0	113,410	895,938	0	0	0
Subcontracts/contractual labor	0	0	0	2,239,541	0	13,777	13,777
Day care/work related	0	0	0	179,001	0	2,613	2,613
Assistance to clients	0	0	(2,766)	1,389,675	0	(9,149)	(9,149)
Other direct costs	0	0	59,957	1,521,335	50	(1,177,543)	(1,177,493)
Commodity food	0	0	0	692,479	0	0	0
In-kind expenses	0	(95,204)	(95,204)	927,413	0	0	0
Total Expenses	113,410	(95,204)	75,397	18,176,428	50	(64,214)	(64,164)
Change in Net Assets	(113,410)	0	(152,601)	174,063	0	287,612	287,612
Net assets - Beginning of the Year	180,194	0	1,517,845	1,874,915	37,013	2,876,999	2,914,012
NET ASSETS - End of the Year	\$ 66,784	\$ 0	\$ 1,365,244	\$ 2,048,978	\$ 37,013	\$ 3,164,611	\$ 3,201,624

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, 2021

	Federal Grantor/Pass-Through Number/Program Title	Assistance Listing/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	Passed Through to Subrecipients	Federal Expenditures
DEPARTMENT OF AGRICULTURE							
(1)	Rural Development Housing Program	10.433	N/A	11/06/19-11/06/21	United States Department of Agriculture	0	10,694
(2)	Rural Development Housing Program	10.433	N/A	11/04/20-11/04/22	United States Department of Agriculture	0	50,673
Total Federal Expenditures AL #10.433						0	61,367
(3)	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	678,396
(4)	Child & Adult Day Care Food Home-Based Program	10.558	61-6802	10/01/21-09/30/22	State of Wisconsin - Department of Public Instruction	0	212,070
(5)	COVID-19 Child & Adult Day Care Nonprofit Food Program	10.558	61-6802	10/01/19-12/31/21	State of Wisconsin - Department of Public Instruction	0	30,915
(6)	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	77,934
(7)	Child & Adult Day Care Nonprofit Food Program	10.558	61-6802	10/01/21-09/30/22	State of Wisconsin - Department of Public Instruction	0	36,500
(8)	COVID-19 Child & Adult Day Care Nonprofit Food Program	10.558	61-6802	09/30/21-12/31/21	State of Wisconsin - Department of Public Instruction	0	24,240
Total Federal Expenditures AL #10.558						0	1,060,055
Food Distribution Cluster							
(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	81,099
(10)	The Emergency Food Assistance Program TEFAP	10.568	112813-290	10/01/21-09/30/22	State of Wisconsin - Department of Health Services	0	13,688
Total Federal Expenditures AL #10.568						0	94,787
(11)	Commodity Food Distribution	10.569	N/A	01/01/21-12/31/21	State of Wisconsin-Department of Health Services	0	692,479
Total Federal Expenditures Food Distribution Cluster AL #10.568 and #10.569						0	787,266
TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS						0	1,908,688
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
CDBG Entitlement Grant Cluster							
(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	9,004
(13)	Community Development Block Grant 21/22 Public Service Agreement/Business Start-Up	14.218	N/A	08/01/21-07/31/22	City of Eau Claire	0	(4)
Total Federal Expenditures CDBG Entitlement Grant Cluster AL #14.218						0	9,000

See Independent Auditor's Report.

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, 2021

	Federal Grantor/Pass-Through Number/Program Title	Assistance Listing/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)							
(14)	Community Development Block Grant - Rehab - Small Cities Program	14.228	N/A	07/01/20-12/31/22	Couleecap , Inc.	0	2,319
(15)	Community Development Block Grant FY 20/21 -HAVEN Homeless Haven Shelter Program	14.231	N/A	08/01/20-07/31/21	City of Eau Claire	0	8,981
(16)	Community Development Block Grant FY 21/22 -HAVEN Homeless Haven Shelter Program	14.231	N/A	08/01/21-07/31/22	City of Eau Claire	0	5,307
(17)	COVID-19 Community Development Block Homeless Haven Shelter Program Housing Grant Program/Homeless	14.231	N/A	03/01/20-06/30/22	City of Eau Claire	0	50,021
(18)	Community Development Block 2016/17 Affordable Rental Housing Grant Program/Homeless	14.231	N/A	08/01/16-07/31/21	City of Eau Claire	0	4,193
(19)	Balance of State Continuum of Care 21/22 Perm Supportive Housing Housing Grant Program/Homeless	14.231	E21-DC-55-0001	07/01/21-09/30/22	WI Balance of State Continuum of Care, Inc.	0	2,227
(20)	HUD EHH 20/21 Housing Grant Program/Homeless	14.231	EHH 20-20	07/01/19-09/30/21	State of Wisconsin - Department of Administration	80,297	132,768
(21)	HUD EHH 21/22 Housing Grant Program/Homeless	14.231	EHH 21-20	07/01/21-09/30/22	State of Wisconsin - Department of Administration	11,270	41,565
(22)	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	296,194	422,554
Total Federal Expenditures AL #14.231						387,761	667,616
(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	115,474
(24)	Wisconsin Fresh Start Program Replication Home Operation Eau Claire	14.239	HHR 20-18 CHDO-A	07/01/21-12/31/22	State of Wisconsin - Department of Administration	0	72,925
(25)	Wisconsin Fresh Start Program Youthbuild	14.239	N/A	02/01/19-05/31/22	Workforce Resource, Inc.	0	45,636
(26)	Wisconsin Fresh Start Program Youthbuild	14.239	N/A	06/07/21-11/30/22	Workforce Resource, Inc.	0	66,676
(27)	Wisconsin Fresh Start Program Workforce Youthbuild	14.239	N/A	07/01/21-11/30/22	Workforce Resource, Inc.	0	(400)
(28)	HUD Home Rehab & Accessibility	14.239	HHR 19-15	07/01/20-12/31/21	State of Wisconsin - Department of Administration	0	196,341
(29)	HUD Home Rehab & Accessibility	14.239	HHR 20-16	07/01/21-12/31/22	State of Wisconsin - Department of Administration	0	1,767

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-3

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

Year Ended December 31, 2021

	Federal Grantor/Pass-Through Number/Program Title	Assistance Listing/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)							
(30)	HUD Home CHDO 2017-22 Weatherization Agreement	14.239	N/A	08/01/17-07/31/22	City of Eau Claire	0	10,564
(31)	HUD Home CHDO 2018-23 Weatherization Agreement	14.239	N/A	08/01/18-07/31/23	City of Eau Claire	0	13,807
Total Federal Expenditures AL #14.239						0	522,790
(32)	HUD Permanent Supportive Housing 20-21	14.267	WI0143L5I001906	12/01/20-11/30/21	U.S. Department of Housing and Urban Development	0	231,753
(33)	HUD Permanent Supportive Housing 21-22	14.267	WI0143L5I002007	12/01/21-11/30/22	U.S. Department of Housing and Urban Development	0	20,970
(34)	HUD Permanent Supportive Housing Expansion 19-20	14.267	WI0185L5I001802	08/01/19-01/31/21	U.S. Department of Housing and Urban Development	0	7,545
(35)	HUD Permanent Supportive Housing Housing First 20-21	14.267	WI0174L5I001904	11/01/20-10/31/21	U.S. Department of Housing and Urban Development	0	152,488
(36)	HUD Permanent Supportive Housing Housing First 21-22	14.267	WI0174L5I002005	11/01/21-10/31/22	U.S. Department of Housing and Urban Development	0	28,529
(37)	Supportive Services Only	14.267	WI0197L5I001902	07/01/20-06/30/21	WI Balance of State Continuum of Care, Inc.	0	11,210
(38)	Supportive Services Only	14.267	WI0197L5I002003	07/01/21-06/30/22	WI Balance of State Continuum of Care, Inc.	0	14,175
Total Federal Expenditures AL #14.267						0	466,670
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						387,761	1,668,395
DEPARTMENT OF LABOR							
(39)	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	6,160
(40)	Skills Enhancement Project 21-22	17.261	437004-G22-0001834-000-12	07/01/21-06/30/22	State of Wisconsin - Department of Children and Families	0	6,283
Total Federal Expenditures AL #17.261						0	12,443
DEPARTMENT OF THE TREASURY							
(41)	COVID-19 Wisconsin Emergency Rental Assistance Program (WERA)	21.023	WERA 20-15	01/01/21-12/31/21	State of Wisconsin - Department of Administration	0	358,408
(42)	COVID-19 Wisconsin Emergency Rental Assistance Program (WERA2)	21.023	WERA 2 22-113	09/01/21-09/30/25	State of Wisconsin - Department of Administration	0	2,772
Total Federal Expenditures AL #21.023						0	361,180
(43)	COVID-19 Safe Shelter Homelessness	21.027	SSHG 21-40	12/01/21-04/30/22	State of Wisconsin - Department of Administration	0	22

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, 2021

	Federal Grantor/Pass-Through Number/Program Title	Assistance Listing/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	Passed Through to Subrecipients	Federal Expenditures
U.S. SMALL BUSINESS ADMINISTRATION							
(44)	Financial Counseling and Management for Women 20-21	59.043	SBAHQ-18-W-0037/0003	09/30/20-09/29/21	U.S. Small Business Administration	0	150,000
(45)	Financial Counseling and Management for Women 21-22	59.043	SBAOEDWB210029-01-01	09/20/21-09/29/22	U.S. Small Business Administration	0	66,266
(46)	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	151,329
Total Federal Expenditures AL #59.043						0	367,595
(47)	Weatherization Assistance 20-21	81.042	WX2021.21	07/01/20-06/30/21	State of Wisconsin - Department of Administration	0	255,775
(48)	Weatherization Assistance 21-22	81.042	WX2122.21	07/01/21-06/30/22	State of Wisconsin - Department of Administration	0	119,674
Total Federal Expenditures AL #81.042						0	375,449
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
(49)	Eau Claire Energy Services 20-21	93.568	2020-0122	10/01/20-09/30/21	Eau Claire County - Department of Human Services	0	69,285
(50)	Weatherization Assistance	93.568	WX2021.21	07/01/20-06/30/21	State of Wisconsin - Department of Administration	0	113,345
(51)	Weatherization Assistance	93.568	WX2122.21	07/01/21-06/30/22	State of Wisconsin - Department of Administration	0	82,909
(52)	Emergency Furnace Project 20-21	93.568	WX2021.21	10/01/20-09/30/21	State of Wisconsin - Department of Administration	0	122,363
(53)	Emergency Furnace Project 21-22	93.568	WX2122.21	10/01/21-09/30/22	State of Wisconsin - Department of Administration	0	19,464
Total Federal Expenditures AL #93.568						0	407,366
(54)	Community Services Block Grant 2021	93.569	437004-G21-0001717-000-18	01/01/21-12/31/21	State of Wisconsin - Department of Children and Families	0	248,923
(55)	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	94,895
Total Federal Expenditures AL #93.569						0	343,818
CCDF Cluster							
(56)	Child Care Resource and Referral	93.575	N/A	07/01/20-06/30/21	Supporting Families Together Association	0	65,640
(57)	Child Care Resource and Referral	93.575	N/A	07/01/21-06/30/22	Supporting Families Together Association	0	51,409
(58)	SFTA PDG Data Automation	93.575	N/A	10/01/20-06/30/21	Supporting Families Together Association	0	2,576

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, 2021

Federal Grantor/Pass-Through Number/Program Title	Assistance Listing/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)						
(59) SFTA Tribal	93.575	N/A	07/01/20-06/30/21	Supporting Families Together Association	0	6,872
(60) SFTA Tribal	93.575	N/A	07/01/21-06/30/22	Supporting Families Together Association	0	462
(61) SFTA-T&T	93.575	N/A	07/01/20-06/30/21	Supporting Families Together Association	0	18,284
(62) SFTA-T&T	93.575	N/A	07/01/21-06/30/22	Supporting Families Together Association	0	5,803
(63) SFTA Expulsion	93.575	N/A	01/01/19-12/31/23	Supporting Families Together Association	0	23,608
(64) SFTA Protective Factors	93.575	N/A	07/01/19-06/30/21	Supporting Families Together Association	0	544
(65) SFTA Protective Factors	93.575	N/A	07/01/20-06/30/21	Supporting Families Together Association	0	1,691
(66) SFTA Protective Factors	93.575	N/A	07/01/21-06/30/22	Supporting Families Together Association	0	1,102
(67) SFTA Young Star QRIS 20-21	93.575	N/A	06/01/20-05/31/21	Supporting Families Together Association	0	283,557
(68) SFTA Young Star QRIS 21-22	93.575	N/A	06/01/21-05/31/22	Supporting Families Together Association	0	302,299
(69) SFTA PRDG Social Emotional 20-21	93.575	N/A	08/01/20-06/30/21	Supporting Families Together Association	0	2,792
(70) SFTA Pre-Licensing	93.575	N/A	01/01/21-12/31/21	Supporting Families Together Association	0	16,000
Total Federal Expenditures CCDF Cluster AL #93.575					0	782,639
(71) Community Based Child Abuse Prevention-FSEF	93.590	433001-G22-0001831-000-23	10/01/21-12/31/22	U.S. Department of Health and Human Services	0	4,877
Head Start Cluster						
(72) Head Start Early Education-Full Year Part Day Training and Technical Assistance	93.600	05CH010525-03-02	05/01/20-04/30/21	U.S. Department of Health and Human Services	0	4,804
(73) 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	41,998
(74) 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	0	2,589,571
(75) Head Start-Training and Technical	93.600	05CH010525-03-02	05/01/20-04/30/21	U.S. Department of Health and Human Services	0	23,487
(76) Head Start-Early Education Full Year Part Day	93.600	05CH010525-03-02	05/01/20-04/30/21	U.S. Department of Health and Human Services	0	156,618

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-6

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

Year Ended December 31, 2021

	Federal Grantor/Pass-Through Number/Program Title	Assistance Listing/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)							
Head Start Cluster (Continued)							
(77)	Head Start Early Education-Training and Technical	93.600	05CH010525-04-01	05/01/21-04/30/22	U.S. Department of Health and Human Services	0	8,397
(78)	Head Start Early Education Full Year Part Day	93.600	05CH010525-04-01	05/01/21-04/30/22	U.S. Department of Health and Human Services	0	279,352
(79)	Head Start-Full-Year, Part-Day	93.600	05CH010525-04-01	05/01/21-04/30/22	U.S. Department of Health and Human Services	0	3,778,283
(80)	Head Start-Training and Technical	93.600	05CH010525-04-01	05/01/21-04/30/22	U.S. Department of Health and Human Services	0	55,039
(81)	COVID-19 Head Start-OTF ARP	93.600	05HE00697-01-01	04/01/21-03/31/23	U.S. Department of Health and Human Services	0	78,270
Total Federal Expenditures Head Start Cluster AL #93.600						0	7,015,819
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES						0	8,554,519
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							
(82)	Retired Senior Volunteer Program	94.002	18SRNWI001	04/01/20-03/31/21	Corporation for National and Community Service	0	44,533
(83)	Retired Senior Volunteer Program	94.002	21SR228244	04/01/21-03/31/22	Corporation for National and Community Service	0	100,541
Total Federal Expenditures AL #94.002						0	145,074
(84)	Americorp (Fresh Start)	94.006	AD209132	09/01/20-08/31/23	Wisconsin National & Community Service Board	0	212,608
(85)	Americorp (Fresh Start)	94.006	AD209132	09/01/21-08/31/22	Wisconsin National & Community Service Board	0	68,045
Total Federal Expenditures AL #94.006						0	280,653
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						0	425,727
TOTAL FEDERAL EXPENDITURES						\$ 387,761	\$ 13,674,018

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, 2021

	Federal Grantor/Pass-Through Number/Program Title	Assistance Listing/State ID Number	Pass-Through Grantor Number	Program Period	Federal Grantor or Pass-Through Agency	State Expenditures
OTHER STATE AND LOCAL PROGRAMS						
State						
(86)	Wisconsin Public Benefits 20/21	505.371	WX2021.21	07/01/20-06/30/21	State of Wisconsin - Department of Administration	881,757
(87)	Wisconsin Public Benefits 21/22	505.371	WX2122.21	07/01/21-06/30/22	State of Wisconsin - Department of Administration	699,794
(88)	Emergency Furnace Project 20/21	505.371	WX2021.21	10/01/20-09/30/21	State of Wisconsin - Department of Administration	164,872
(89)	Emergency Furnace Project 21/22	505.371	WX2122.21	10/01/21-09/30/22	State of Wisconsin - Department of Administration	192,611
(90)	Energy Crisis Assistance Program 20-21	505.371	20/21-902	10/01/20-09/30/21	Trempealeau County Department of Human Services	30,932
(91)	WHEAP Energy Crisis Assistance 20-21	N/A	WHEAP 21.164	10/01/20-09/30/21	State of Wisconsin - Department of Administration	33,929
(92)	WHEAP Energy Crisis Assistance 21-22	N/A	WHEAP 22.50	10/01/21-09/30/22	State of Wisconsin - Department of Administration	56,973
(93)	Wisconsin Shelter Subsidy	N/A	SSSG 21-42	01/01/21-12/31/21	State of Wisconsin - Department of Administration	19,200
(94)	HCRI Housing Project	N/A	HCRI 19-21	07/01/19-09/30/21	State of Wisconsin - Department of Administration	62,762
(95)	HCRI Housing Project	N/A	HCRI 21-23	07/01/21-09/30/23	State of Wisconsin - Department of Administration	5,675
(96)	Retired Senior Volunteer Program	N/A	435100-G21-112813-190X	01/01/21-12/31/21	State of Wisconsin - Department of Health Services	24,155
(97)	Wisconsin Head Start Program	255.327	20-616802-Headstart-399	07/01/20-06/30/21	State of Wisconsin - Department of Public Instruction	95,309
(98)	Wisconsin Head Start Program	255.327	21-616802-Headstart-399	07/01/21-06/30/22	State of Wisconsin - Department of Public Instruction	38,830
(99)	Job and Business Development State of Wisconsin General Purpose Revenue (WISCAP)	N/A	N/A	01/01/21-12/31/21	Wisconsin Community Action Program Association, Inc.	22,000
(100)	Wisconsin Mental Health Block Grant PATH Outreach 2021	N/A	N/A	04/01/21-09/30/21	Couleecap, Inc.	50,813
(101)	Wisconsin Mental Health Block Grant PATH Outreach 21-22	N/A	N/A	10/01/21-09/30/22	Couleecap, Inc.	14,762
TOTAL STATE EXPENDITURES						\$ 2,394,374

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-8
Schedule of Expenditures of Federal and State Awards and List of Programs
Year Ended December 31, 2021

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, 2021. The information in this schedule is presented in accordance with the requirements Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *State Single Audit Guidelines*. Because the schedule presents only a selected portion of the operations of WDEOC, it is not intended to and does not present the financial position, changes in net assets or cash flows of WDEOC.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on this schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and the *State Single Audit Guidelines*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Cost

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

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule of Emergency Furnace Activity by Contract

Year ended December 31, 2021

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
#WX2021.21 (2020/21)	\$ 88,874	\$ 341,770	\$ 0	\$ 430,644	\$ 143,409	\$ 287,235	\$ 430,644
#WX2122.21 (2021/22)	0	118,764	0	118,764	0	212,075	212,075
	\$ 88,874	\$ 460,534	\$ 0	\$ 549,408	\$ 143,409	\$ 499,310	\$ 642,719

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

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, 2021, 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 17, 2022. 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.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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.

Wipfli LLP

Wipfli LLP

August 17, 2022
Madison, Wisconsin

Independent Auditor's Report on Compliance for Each Major Federal and State Program and Internal Control Over Compliance Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal and State Program

Opinion on 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, 2021. 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.

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, 2021.

Basis for Opinion on Each Major Federal and State Program

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

We are required to be independent of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal and state program. Our audit does not provide a legal determination of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s federal and state programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Western Dairyland Economic Opportunity Council, Inc. and Child Care Partnership Resource and Referral Center, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal 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.

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

The purpose of this report 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

Wipfli LLP

August 17, 2022
Madison, Wisconsin

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Schedule of Findings and Questioned Costs
Year Ended December 31, 2021

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:

<u>Name of Federal Major Program or Cluster</u>	<u>AL No.</u>
• U.S. Department of Agriculture	
Child and Adult Food Program (CACFP)	10.565
Emergency Food Assistance Program (TEFAP) - Food Distribution Cluster	10.568 & 10.569
• U.S. Department of Energy	
Weatherization	81.042
• U.S. Department of Health and Human Services	
Low-Income Home Energy Assistance Program (LIHEAP)	93.568
Child Care and Development Block Grant	93.575

<u>Name of State Major Program or Cluster</u>	<u>State ID No.</u>
Child and Adult Food Program (CACFP)	N/A
Public Benefits Program	505.371
Food Distribution Cluster	N/A

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

Western Dairyland Economic Opportunity Council, Inc., and Related Entities

Schedule of Findings and Questioned Costs

Year Ended December 31, 2021

Auditee qualified as low-risk auditee?

Federal
State

Yes
Yes

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*?

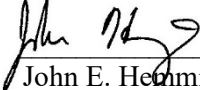
Department of Health Services
Department of Administration
Department of Public Instruction
Department of Children and Families

No
No
No
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. Hechming, CPA
August 17, 2022