

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

Independence, Wisconsin

Consolidated Financial
Statements and Supplementary
Information

Year Ended December 31, 2022



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

Consolidated Financial Statements and Supplementary Information
Year Ended December 31, 2022

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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, 2022, 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, 2022, 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 consolidated 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-21, schedule of expenditures of federal and state awards and list of programs, Schedules B-1 to B-9, 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 57, 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, 2021, 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 57 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, 2021, 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 57 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 September 7, 2023, 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

September 7, 2023
Madison, Wisconsin

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Financial Position

December 31, 2022

<i>Assets</i>	
Current assets:	
Cash	\$ 1,859,824
Certificates of deposit	384,915
Grants receivable	1,957,044
Accounts receivable	177,975
Current portion of loans receivable - Housing	11,472
Housing inventory	251,928
Inventory	180,398
Other assets	127,788
Total current assets	4,951,344
Long-term assets:	
Restricted cash and certificates of deposit	778,996
Restricted cash - USDA loan reserve	12,794
Certificates of deposit	234,964
Investments	50,924
Co-op dividend receivable	43,011
HOME loans receivable	1,936,676
Revolving loans receivable, net	240,993
Loans receivable - Housing	321,498
Loans receivable - Other, net	88,257
Right of use assets - operating	4,887,181
Right of use assets - financing	15,284
Total long-term assets	8,610,578
Property and equipment, net	715,826
TOTAL ASSETS	\$ 14,277,748

See accompanying notes to consolidated financial statements.

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Financial Position (Continued)

December 31, 2022

<i>Liabilities and Net Assets</i>	
Current liabilities:	
Current portion of notes payable	\$ 11,989
Current portion of lease liability - operating	242,529
Current portion of lease liability - financing	16,843
Due to funding source - current portion	237,189
Accounts payable	527,450
Accrued payroll and related expenses	366,663
Accrued vacation	180,556
Refundable advance liability	423,306
Total current liabilities	2,006,525
Long-term liabilities:	
Other liabilities	12,794
Due to funding source	1,936,676
Lease liability - operating	4,692,194
Total long-term liabilities	6,641,664
Total liabilities	8,648,189
Net assets:	
Without donor restrictions	2,814,332
Without donor restrictions - Grant-funded property and equipment	418,949
Total without donor restrictions	3,233,281
With donor restrictions	2,396,278
Total net assets	5,629,559
TOTAL LIABILITIES AND NET ASSETS	\$ 14,277,748

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Consolidated Statement of Activities

Year Ended December 31, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue:			
Grant and contract revenue	\$ 16,821,340	\$ 376,554	\$ 17,197,894
Commodities received	545,240	0	545,240
Program contributions	307,481	70,362	377,843
Service fees/donations	90,814	0	90,814
Interest income	3,883	0	3,883
In-kind contributions	841,308	0	841,308
Net assets released from restrictions	99,616	(99,616)	0
Total revenue	18,709,682	347,300	19,056,982
Program expenses:			
Child education programs	8,114,503	0	8,114,503
Housing/weatherization programs	3,635,921	0	3,635,921
Food programs	1,694,965	0	1,694,965
Economic development programs	1,701,739	0	1,701,739
Youth programs	472,228	0	472,228
Job training programs	29,501	0	29,501
Homeless/shelter programs	517,742	0	517,742
Community services programs	1,395,517	0	1,395,517
Transportation programs	198,878	0	198,878
Senior services programs	184,199	0	184,199
Discretionary activities	143,056	0	143,056
Total program expenses	18,088,249	0	18,088,249
Support services:			
Management and general	572,718	0	572,718
Fund-raising	17,058	0	17,058
Total support services	589,776	0	589,776
Total expenses	18,678,025	0	18,678,025
Change in net assets	31,657	347,300	378,957
Net assets - Beginning of the year	3,201,624	2,048,978	5,250,602
Net assets - End of the year	\$ 3,233,281	\$ 2,396,278	\$ 5,629,559

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, 2022

	Program	Management & General	Fundraising	Total
Personnel	\$ 9,867,680	\$ 352,538	\$ 17,058	\$ 10,237,276
Consultants/contractual services	578,840	131,395	0	710,235
Travel	176,435	8,347	0	184,782
Occupancy/depreciation of space	668,056	20,351	0	688,407
Consumable supplies	620,373	20,115	0	640,488
Lease of equipment and depreciation	191,824	0	0	191,824
Weatherization/building materials	688,167	0	0	688,167
Subcontracts/contractual labor	2,057,784	0	0	2,057,784
Day care/work related	142,329	0	0	142,329
Assistance to clients	1,465,605	0	0	1,465,605
Other direct costs	244,608	39,972	0	284,580
Commodity food	545,240	0	0	545,240
In-kind expenses	841,308	0	0	841,308
Total Expenses	\$ 18,088,249	\$ 572,718	\$ 17,058	\$ 18,678,025

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, 2022

Increase (decrease) in cash and restricted cash:	
Cash flows from operating activities:	
Change in net assets	\$ 378,957
Adjustments to reconcile change in net assets to net cash from operating activities:	
Depreciation	110,572
Non-cash lease expense	47,542
Amortization of right-of-use assets - financing	26,201
Provision for loan loss	(39,645)
Discount and amortization on revolving and other loans receivable, net	57,361
Loss on sale of property and equipment	26,927
Changes in operating assets and liabilities:	
Grants receivable	(42,944)
Accounts receivable	11,753
Housing inventory	(185,144)
Inventory	(7,186)
Other assets	13,396
Co-op dividend receivable	(4,421)
Accounts payable	(73,806)
Accrued payroll and related expenses	14,361
Accrued vacation	48,739
Due to funding source	(91,846)
Refundable advance liability	(99,575)
Net cash from operating activities	191,242
Cash flows from investing activities:	
Purchase of certificates of deposit	(5,423)
Proceeds from sale of investments	1,577
Proceeds from sale of property and equipment	1,200
Issuance of HOME loans	(34,201)
Payments received on HOME loans	237,189
Issuance of revolving loans receivable	(151,949)
Payments received on revolving loans receivable	39,208
Payments received on loan receivable - housing	8,491
Payments received on loans receivable - Other	13,000
Net cash from investing activities	109,092
Cash flows from financing activities:	
Principal paid on notes payable	(214,371)
Principal paid on lease liability - financing	(27,866)
Net cash from financing activities	(242,237)
Change in cash and restricted cash	58,097
Cash and restricted cash - Beginning of the year	2,593,517
Cash and restricted cash - End of the year	\$ 2,651,614
Supplemental schedule of other cash activity:	
Interest paid and expensed	\$ 8,628
Issuance of HOME loans receivable and increase in due to funding source	34,201
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	1,859,824
Restricted cash and certificates of deposit	778,996
Restricted cash - USDA loan reserve	12,794
Total cash and restricted cash	\$ 2,651,614

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 18% 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*.

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 (GAAP).

Principles of Consolidation

The consolidated financial statements include WDEOC, Westechs, Inc., and CCPRRC. Collectively, the entities are referred to as the “Organizations”. Material intercompany transactions and balances between the entities have been eliminated.

Use of Estimates

The preparation of the consolidated financial statements in accordance with GAAP 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 bond 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, 2022 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/Due to Funding Source

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 and therefore an equal liability is reported as due to funding source in the consolidated statement of financial position.

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 \$77,000 at December 31, 2022 (see Note 8 for further details).

Loan Receivable – Housing

In a prior year, WDEOC received funding for the development of affordable senior housing. WDEOC entered into a sponsorship agreement (“joint venture”) with the Eau Claire County Housing Authority (ECCHA) for the development of the housing. In 2022, WDEOC transferred its interest in the joint venture to Eau Claire County Housing, Inc. (ECCHI) in exchange for a loan receivable of \$341,461. 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 \$0 at December 31, 2022 (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, 2022 was \$63,643. WDEOC has set up an allowance in the amount of \$130,200 which is equal to the amount of corporate-funded loans receivable. The net loans receivable - other was \$88,257 as of December 31, 2022.

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, 2022, was \$418,949.

ASC 842 Lease Accounting

WDEOC is a lessee in multiple noncancelable operating leases. If the contract provides WDEOC the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Operating lease assets and operating lease obligations are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The operating lease asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The operating lease obligation is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

WDEOC has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

The operating lease asset is subsequently measured throughout the lease term at the amount of the remeasured operating lease obligations (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term. At implementation of ASC 842 on January 1, 2022, the operating lease asset and obligation were valued at \$5,169,477.

For all underlying classes of assets, WDEOC has elected to not recognize operating lease asset /and operating lease obligations for short term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that WDEOC is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short term leases with lease costs included in short term lease expense. WDEOC recognizes short term lease cost on a straight-line basis over the lease term.

WDEOC separates lease and non-lease components to determine the lease payment.

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

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Classification of Net Assets

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

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

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

Revenue Recognition

Contributions

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

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

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

Contributions are considered available for use without donor restrictions unless specifically restricted by the donor. Contributions are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. Unconditional 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.

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)

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.

Commodity Food

Commodity food received is recognized as revenue and participant support based on the value of food received through the State of Wisconsin. Valuations are provided by the State of Wisconsin. The commodities are distributed to low-income households.

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. 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.

Revenue from Contracts with Customers

The Organizations recognize revenue from exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Organizations recognized revenue from exchange transactions from contracts with customers for the sale of Fresh Start/NSP homes and 4k education services.

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)

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 was \$0 during the year ended December 31, 2022.

4k Education Services - The Organizations have 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 was \$35,072 during the year ended December 31, 2022, and is included in grant and contract revenue on the Consolidated Statement of Activities.

Clothing Center Sales - Program contribution includes sales revenue of \$61,893 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 time of the sale.

There are no beginning or ending receivables from contracts with customers. There are no contract assets or contract liabilities at December 31, 2022.

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 require 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 \$233,801 primarily for its Head Start, Small Business Administration and Supportive Housing programs which are not recorded in the consolidated statement of activities.

Income Taxes

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

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, 2022.

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

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

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Income Taxes (Continued)

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.

Adoption of Accounting Standards

Effective January 1, 2022, WDEOC adopted the principles contained in the Financial Accounting Standards Board (FASB) Accounting Standards Update (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.

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. ASU 2016-16 is intended to improve financial reporting of leasing transactions by requiring organizations that lease assets to recognize assets and liabilities for the rights and obligations created by leases on the statement of financial position. This accounting update also requires additional disclosures surrounding the amount, timing, and uncertainty of cash flows arising from leases. WDEOC adopted this guidance for the year ended December 31, 2022, with modified retrospective application to January 1, 2022, through a cumulative effect adjustment. WDEOC has elected the package of practical expedients permitted in ASC Topic 842. Accordingly, WDEOC accounted for its existing operating leases as operating leases and capital leases as finance leases under the new guidance, without reassessing (a) whether the contracts contain a lease under ASC Topic 842, (b) whether the classification of the leases would be different in accordance with ASC Topic 842, or (c) whether any unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in ASC Topic 842 at lease commencement. Similarly, WDEOC did not reassess service contracts evaluated for lease treatment under ASC 840 for embedded leases under ASC 842.

This standard did not have a material impact on WDEOC's net assets or cash flows from operations and had an immaterial impact on WDEOC's operating results. The most significant impact was the recognition of the operating lease assets and operating lease obligations for operating leases.

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

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Subsequent Events

In preparing these consolidated financial statements, the Organizations have evaluated events and transactions for potential recognition or disclosure through September 7, 2023, the date the consolidated financial statements were available to be issued.

Note 2: Concentration of Credit Risk

The Organizations maintain their cash and certificates of deposit balances at several financial institutions. Independence State Bank has a repurchase agreement with pledged securities with a face amount of \$2,475,000 and a market value of \$701,614 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, 2022:

Cash	\$ 1,859,824
Grants receivable	1,957,044
Accounts receivable	177,975
Subtotal financial assets	3,999,843
Less: Due to funding source	(237,189)
Less: Accounts payable	(527,450)
Less: Accrued payroll and related expenses	(366,663)
Less: Accrued vacation	(180,556)
Less: Refundable advance liability	(423,306)
Less: Net assets with donor restrictions included in cash	(747,030)
Total	\$ 1,512,649

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.

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

Notes to Consolidated Financial Statements

Note 4: Grants Receivable

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

Federal programs	\$ 1,749,602
State programs	74,163
Other programs	133,279
<u>Total grants receivable</u>	<u>\$ 1,957,044</u>

Note 5: Housing Inventory

Housing inventory consists of Fresh Start homes of \$251,928 at December 31, 2022.

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	43,894
Repaid Joint Venture loan	210,559
Capital campaign	20,625
<u>Total restricted cash and certificates of deposit</u>	<u>\$ 778,996</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, 2022, 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, 2022, was \$1,936,676.

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

Notes to Consolidated Financial Statements

Note 7: HOME Loans Receivable (Continued)

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. \$ 880

WDEOC received a Rural Business Enterprise Grant (RBEG) from U.S. Department of Agriculture to provide loans to eligible clients for business enterprises. Repayments are made monthly for interest and principal on the loans. The loan receivable balance is collateralized by the property purchased with the loan funds. 13,505

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 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. 111,417

Revolving loans receivable	394,432
Allowance for loan losses	(77,000)
Expected revolving loans to be received	317,432
Discounted at 4.5%	(76,439)
<u>Revolving loans receivable, net</u>	<u>\$ 240,993</u>

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

Notes to Consolidated Financial Statements

Note 8: Revolving Loans Receivable (Continued)

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

Revolving loan classifications at December 31, 2022, consist of the following:

Housing loans	\$ 283,015
Vehicle loans	111,417
<u>Revolving Loans - Total</u>	<u>\$ 394,432</u>
Allowance for loan loss – Housing loans	\$ 46,000
Allowance for loan loss – Vehicle loans	31,000
<u>Allowance for loan loss - Total</u>	<u>\$ 77,000</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, 2022, is as follows:

	Housing Loans	Vehicle Loans	Total
Balance at beginning of year	\$ 162,000	\$ 27,000	\$ 189,000
Loans charged off	(10,039)	(9,453)	(19,492)
Provision for loan losses	(105,961)	13,453	(92,508)
<u>Balance at end of year</u>	<u>\$ 46,000</u>	<u>\$ 31,000</u>	<u>\$ 77,000</u>

Detailed analysis of loans evaluated for impairment as of December 31, 2022, is as follows:

	Housing Loans	Vehicle Loans	Total
Loans:			
Individually evaluated for impairment	\$ 0	\$ 0	\$ 0
Collectively evaluated for impairment	283,015	111,417	394,432
<u>Balance at end of year</u>	<u>\$ 283,015</u>	<u>\$ 111,417</u>	<u>\$ 394,432</u>

Information regarding the credit quality indicators most closely monitored by class of loan as of December 31, 2022, is as follows:

	Performing	Non-performing	Total
Housing loans	\$ 283,015	\$ 0	\$ 283,015
Vehicle loans	111,417	0	111,417
<u>Balance at end of year</u>	<u>\$ 394,432</u>	<u>\$ 0</u>	<u>\$ 394,432</u>

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

Notes to Consolidated Financial Statements

Note 8: Revolving Loans Receivable (Continued)

Housing loans are not required to be repaid unless the home is sold. When, for economic or legal reasons related to the borrower's financial difficulties, WDEOC grants a concession to the borrower that WDEOC would not otherwise consider, the modified loan is classified as a troubled debt restructuring. Loan modifications may consist of forgiveness of interest and/or principal, a reduction of the interest rate, interest-only payments for a period of time, and/or extending amortization terms. At December 31, 2022, there are no troubled debt restructured loans.

Note 9: Loan Receivable – Housing

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 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). WDEOC loaned \$440,784 of the project funds to the joint venture at a 3% interest rate. Interest and payment of principal was deferred for three years, and the loan was for up to 27 years following the initial deferral period. The loan was 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.

In 2022, WDEOC transferred its interest in the joint venture to Eau Claire County Housing, Inc. (ECCHI). In exchange, ECCHI entered into a new promissory note for the amount of \$341,461. The promissory note will be amortized over 25 years at a rate of 1.5% per annum. Payments shall be made on monthly basis in the amount of \$1,366 beginning on April 1, 2022. WDEOC may use the repaid loan funds for other housing projects.

The loan receivable – housing as of December 31, 2022, is as follows:

Loan receivable – Current portion	\$ 11,472
Loan receivable – Long-term portion	321,498
Accrued interest	0
<u>Subtotal</u>	<u>332,970</u>
Allowance for uncollectible	0
Loan receivable – Related, net	332,970
Restricted cash – CHDO portion	210,559
<u>Total net assets with donor restrictions from loan receivable - related</u>	<u>\$ 543,529</u>

The scheduled maturities of the loan receivable is as follows:

2023	\$ 11,472
2024	11,645
2025	11,821
2026	11,999
2027	12,181
Thereafter	273,852
<u>Total</u>	<u>\$ 332,970</u>

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	\$ 125,270
Building and building improvements	2,080,591
Equipment	1,270,545
<hr/>	
Subtotal	3,476,406
Accumulated depreciation	(2,760,580)
<hr/>	
Property and equipment, net	\$ 715,826

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 \$237,190 at December 31, 2022. 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 \$1,936,676 at December 31, 2022.

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.	\$ 11,989
<hr/>	
Current portion	(11,989)
<hr/>	
Notes payable – Long-term	\$ 0

The scheduled maturities of the notes payable are as follows:

2023	11,989
<hr/>	
Total	\$ 11,989

Note 13: Line of Credit

WDEOC has a \$200,000 line of credit with Independence State Bank in Independence, Wisconsin at 4.0% interest. As of December 31, 2022, WDEOC has not drawn on the line of credit. The maturity date is October 2024.

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

Notes to Consolidated Financial Statements

Note 14: 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	450,051
Lead hazard reduction	116,357
Rural Development Home Preservation	56,631
<u>Housing subtotal</u>	<u>1,670,486</u>
Revolving loan program	245,491
Early childhood education	325,228
<u>Other</u>	<u>155,073</u>
<u>Total net assets with donor restrictions</u>	<u>\$ 2,396,278</u>

Net assets released from purpose restrictions were \$99,616 for the year ended December 31, 2022.

Note 15: 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, 2022, were 3% of gross wages for eligible employees with an additional 3% match for a total contribution of \$372,408.

Note 16: Grant Awards

At December 31, 2022, WDEOC had commitments under various grants of approximately \$9,300,000. 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, 2022.

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

Notes to Consolidated Financial Statements

Note 17: Leases

WDEOC leases space at various locations for programs and administrative offices for operations. The majority of leases entered into include one or more options to renew. The renewal terms can extend the lease term from one to five years. The exercise of lease renewal options is at WDEOC's sole discretion. Renewal option periods are included in the measurement of the right-of-use asset and lease liability when the exercise is reasonably certain to occur.

The depreciable life of assets and leasehold improvements are limited by the expected lease term unless there is a transfer of title or purchase option reasonably certain of exercise.

WDEOC's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments.

Components of lease expense were as follows for the year ended December 31, 2022:

Lease cost	
Financing lease costs	
Interest	\$ 1,442
Amortization of right-of-use asset	26,201
Operating lease cost	374,540
Short-term lease costs	1,080
<u>Total lease cost</u>	<u>\$ 403,263</u>

Weighted average remaining lease term - Operating leases	16.03 years
Weighted average discount rate - Operating leases	1.83%
Weighted average remaining lease term – Financing lease	0.50 years
Weighted average discount rate – Financing lease	4.50%

Maturities of operating lease liabilities are as follows as of December 31, 2022:

2023	\$ 330,704
2024	332,280
2025	327,238
2026	324,128
2027	315,501
<u>Thereafter</u>	<u>4,120,269</u>
Total lease payments	5,750,120
<u>Less net present value discounting</u>	<u>(815,397)</u>
Subtotal	4,934,723
<u>Less current portion</u>	<u>(242,529)</u>
<u>Long-term portion</u>	<u>\$ 4,692,194</u>

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

Notes to Consolidated Financial Statements

Note 17: Leases (Continued)

Maturities of Financing lease liabilities are as follows as of December 31, 2022:

2023	\$ 17,087
Total lease payments	17,087
Less net present value discounting	(244)
Subtotal	16,843
Less current portion	(16,843)
Long-term portion	\$ 0

Note 18: Wisconsin Emergency Rental Assistance (WERA Program)

In February 2022, WDEOC was part of a grant from WI DOA to operate a rental and utility assistance program for clients impacted by COVID 19. During 2022, 2,021 households received rental and utility assistance in the amount of \$6,721,000 directly from WI DOA and is not reflected in the consolidated financial statements. WDEOC received \$489,310 of administrative monies from the grant which is recorded in the consolidated statement of activities.

Note 19: Contributed Nonfinancial Assets

Contributed nonfinancial assets includes in-kind contributions and food commodities received on the statement of activities are as follows:

	Revenue	Usage in Programs/Activities	Donor- imposed Restrictions	Valuation Techniques & Inputs
Food commodities received	\$ 545,240	Food programs	None	Based on values provided by the State of Wisconsin Department of Health Services.
Professional volunteers	745,290	All activities	None	Professional volunteer services are based on current rates of donor services provided by the donor.
Supplies	24,247	All activities	None	Supplies are based on the estimated fair value on the basis of wholesale values that would be received for selling similar products in the United States.
Rent	71,757	All activities	None	Rent is based on the estimated fair value on the basis of recent comparable rental price in the Organization's real estate market.
Transportation	14	All activities	None	Transportation is based on current rates of donor services provided by the donor, expected fuel & maintenance expenses.
Total	\$ 1,386,548			

Supplementary Information

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-1
 Schedule of Program Activity
 Year Ended December 31, 2022

	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)	Child & Adult Day Care Food Program COVID (5)	Child & Adult Day Care Nonprofit Food Program (6)	Child & Adult Day Care Nonprofit Food Program (7)	10.558 Subtotal	
REVENUE										
Grant and contract revenue	\$ 17,197,894	\$ 7	\$ 61,279	\$ 61,286	\$ 231,198	\$ 768,529	\$ 94	\$ 66,165	\$ 89,793	\$ 1,155,779
Commodities received	545,240	0	0	0	0	0	0	0	0	0
Program contributions	377,843	0	0	0	0	0	0	0	0	0
Service fees/donations	90,814	0	0	0	0	0	0	0	0	0
Interest income	3,883	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	841,308	0	0	0	0	0	0	0	0	0
Total Revenue	19,056,982	7	61,279	61,286	231,198	768,529	94	66,165	89,793	1,155,779
EXPENSES										
Personnel	10,237,276	(1)	521	520	17,209	95,660	0	0	0	112,869
Consultants/contractual services	710,235	16	162	178	2,330	12,558	0	26,405	17,169	58,462
Travel	184,782	0	35	35	1,055	1,022	0	0	0	2,077
Occupancy/depreciation of space	688,407	(9)	127	118	806	1,843	0	0	0	2,649
Consumable supplies	640,488	0	16	16	133	8,639	62	33,745	64,462	107,041
Lease of equipment and depreciation	191,824	0	0	0	0	0	0	0	0	0
Weatherization/building materials	688,167	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	2,057,784	0	51,761	51,761	0	0	0	0	0	0
Day care/work related	142,329	0	0	0	0	258	0	0	0	258
Assistance to clients	1,465,605	0	0	0	206,058	631,951	0	0	0	838,009
Other direct costs	284,580	1	8,657	8,658	3,607	16,598	32	6,015	8,162	34,414
Commodity food	545,240	0	0	0	0	0	0	0	0	0
In-kind expenses	841,308	0	0	0	0	0	0	0	0	0
Total Expenses	18,678,025	7	61,279	61,286	231,198	768,529	94	66,165	89,793	1,155,779
Change in Net Assets	378,957	0	0	0	0	0	0	0	0	0
Net assets - Beginning of the Year	5,250,602	0	0	0	0	0	0	0	0	0
NET ASSETS - End of the Year	\$ 5,629,559	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-2
 Schedule of Program Activity
 Year Ended December 31, 2022

	Department of Agriculture				FEDERAL PROGRAMS		Department of Housing and Urban Development			
	10.568		10.569		14.218		14.228		14.228 Subtotal	
	Emergency Food Assist. Program TEFAP (8)	Emergency Food Assist. Program TEFAP (9)	10.568 Subtotal	Commodity Food Distribution (10)	Community Development Block Grant Business Start-up 22-23 (11)	Community Development Block Grant Business Start-up 21-22 (12)	14.218 Subtotal	Community Development Block Grant REHAB 22-24 (13)		Community Development Block Grant REHAB 20-22 (14)
REVENUE										
Grant and contract revenue	\$ 3,419	\$ 45,792	\$ 49,211	\$ 0	\$ 5,752	\$ 6,004	\$ 11,756	\$ 310	\$ 1,715	\$ 2,025
Commodities received	0	0	0	545,240	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	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	3,419	45,792	49,211	545,240	5,752	6,004	11,756	310	1,715	2,025
EXPENSES										
Personnel	2,513	19,197	21,710	0	5,229	5,458	10,687	193	1,056	1,249
Consultants/contractual services	0	385	385	0	0	0	0	15	50	65
Travel	0	92	92	0	0	0	0	0	130	130
Occupancy/depreciation of space	467	12,911	13,378	0	0	0	0	12	62	74
Consumable supplies	77	8,960	9,037	0	0	0	0	25	117	142
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	0	0
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	0	0	0	0	0
Other direct costs	362	4,247	4,609	0	523	546	1,069	65	300	365
Commodity food	0	0	0	545,240	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	3,419	45,792	49,211	545,240	5,752	6,004	11,756	310	1,715	2,025
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-3

Schedule of Program Activity

Year Ended December 31, 2022

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development									
	14.231									
	Community Development Block Grant (HAVEN) 22-23 (15)	Community Development Block Grant (HAVEN) 21-22 (16)	Community Development Block Grant COVID 20-21 (17)	Balance of State Continuum of Care 22-23 (18)	Balance of State Continuum of Care Hsg Prg 22-23 (19)	Balance of State Continuum of Care 21-22 (20)	HUD EHH 22-23 (21)	HUD EHH 21-22 (22)	COVID-19 HUD 20-22 (23)	14.231 Subtotal
REVENUE										
Grant and contract revenue	\$ 3,790	\$ 2,493	\$ 4,979	\$ 2,553	\$ 4,209	\$ 22,773	\$ 77,195	\$ 149,953	\$ 61,369	\$ 329,314
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	39,373	168,350	0	207,723
Total Revenue	3,790	2,493	4,979	2,553	4,209	22,773	116,568	318,303	61,369	537,037
EXPENSES										
Personnel	0	0	3,958	2,321	3,665	10,375	14,691	44,181	14,399	93,590
Consultants/contractual services	0	0	55	0	0	28	221	613	408	1,325
Travel	0	0	(501)	0	0	856	211	3,003	901	4,470
Occupancy/depreciation of space	0	0	855	0	0	156	104	2,311	1,251	4,677
Consumable supplies	0	0	0	0	0	0	3,048	6,021	7,045	16,114
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	27,152	27,152
Subcontracts/contractual labor	0	0	0	0	0	0	32,936	43,614	16,677	93,227
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	3,445	2,240	0	0	161	9,288	18,834	42,679	19,174	95,821
Other direct costs	345	253	612	232	383	2,070	7,150	7,531	(25,638)	(7,062)
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	39,373	168,350	0	207,723
Total Expenses	3,790	2,493	4,979	2,553	4,209	22,773	116,568	318,303	61,369	537,037
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-4

Schedule of Program Activity

Year Ended December 31, 2022

	FEDERAL PROGRAMS									
	Department of Housing and Urban Development									
	14.239						14.267			
	Fresh Start Replic. Home Operation Eau Claire 22-23 (24)	Fresh Start Replic. Home Operation Eau Claire 21-22 (25)	Fresh Start Workforce Youthbuild 21-22 (26)	HUD Homeowner Rehab. & Accessibility 22-23 (27)	HUD Homeowner Rehab. & Accessibility 21-22 (28)	HUD Home CHDO 2018-23 Weatherization (29)	14.239 Subtotal	HUD Perm Supportive Housing 22-23 (30)	HUD Perm Supportive Housing 21-22 (31)	HUD Perm. Supportive Housing 22-23 (32)
REVENUE										
Grant and contract revenue	\$ 22,672	\$ 84,575	\$ 26,400	\$ 68,748	\$ 157,398	\$ 4,682	\$ 364,475	\$ 30,337	\$ 237,931	\$ 32,791
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	1,064	11,945	597
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	1,010	1,400	4,625
Total Revenue	22,672	84,575	26,400	68,748	157,398	4,682	364,475	32,411	251,276	38,013
EXPENSES										
Personnel	0	0	23,999	4,069	11,258	0	39,326	11,168	86,529	14,776
Consultants/contractual services	0	0	0	2,650	2,524	50	5,224	164	1,978	481
Travel	0	0	0	9	478	0	487	17	530	109
Occupancy/depreciation of space	0	0	0	0	200	0	200	224	3,610	1,834
Consumable supplies	0	0	0	0	349	11	360	552	7,890	291
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	20,611	76,887	0	0	0	0	97,498	0	0	0
Subcontracts/contractual labor	0	0	0	55,431	127,885	4,060	187,376	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	17,196	133,578	13,265
Other direct costs	2,061	7,688	2,401	6,589	14,704	561	34,004	2,080	15,761	2,632
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	1,010	1,400	4,625
Total Expenses	22,672	84,575	26,400	68,748	157,398	4,682	364,475	32,411	251,276	38,013
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-5

Schedule of Program Activity

Year Ended December 31, 2022

	Department of Housing and Urban Development								Dept. of Labor	
	14.267					14.276			17.261	
	HUD Perm. Supportive Housing First 21-22 (33)	HUD Continuum of Care Supp Serv Only Domestic Violence 21-22 (34)	HUD Continuum of Care Supp Serv Only Domestic Violence 22-23 (35)	Supportive Services Only 22-23 (36)	Supportive Services Only 21-22 (37)	14.267 Subtotal	Youth Homelessness Demo Project 22-24 (38)	COC Youth Homelessness Demo Project SSO 22-23 (39)	14.276 Subtotal	Skills Enhancement Project 22-23 (40)
REVENUE										
Grant and contract revenue	\$ 161,020	\$ 5,900	\$ 38	\$ 24,786	\$ 18,002	\$ 510,805	\$ 35,653	\$ 586	\$ 36,239	\$ 11,134
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	2,751	0	0	0	0	16,357	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	6,494	0	0	0	0	13,529	0	0	0	0
Total Revenue	170,265	5,900	38	24,786	18,002	540,691	35,653	586	36,239	11,134
EXPENSES										
Personnel	65,702	1,123	34	21,199	15,266	215,797	26,826	533	27,359	9,362
Consultants/contractual services	2,358	0	0	285	180	5,446	94	0	94	0
Travel	833	0	0	439	240	2,168	1,100	0	1,100	78
Occupancy/depreciation of space	7,749	0	0	0	0	13,417	3,165	0	3,165	0
Consumable supplies	2,429	4,241	0	597	2,072	18,072	359	0	359	2
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	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	73,650	0	0	0	0	237,689	602	0	602	621
Other direct costs	11,050	536	4	2,266	244	34,573	3,507	53	3,560	1,071
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	6,494	0	0	0	0	13,529	0	0	0	0
Total Expenses	170,265	5,900	38	24,786	18,002	540,691	35,653	586	36,239	11,134
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-6

Schedule of Program Activity

Year Ended December 31, 2022

	FEDERAL PROGRAMS									
	Department of Labor		Department of Treasury						SBA	
	17.261		21.023			21.027			59.043	
	Skills Enhancement Project 21-22 (41)	17.261 Subtotal	Wisconsin Emergency Rental Assistance (WERA) 2021 (42)	Wisconsin Emergency Rental Assistance (WERA2) 21-25 (43)	Wisconsin Housing Stability (WERA2) 22-23 (44)	21.023 Subtotal	COVID-19 Safe Shelter Homelessness 2021 (45)	COVID-19 Wisconsin Help for Homeowners 2022 (46)	21.027 Subtotal	Financial Counseling and Mgmt. for Women 22-23 (47)
REVENUE										
Grant and contract revenue	\$ 14,550	\$ 25,684	\$ 43,431	\$ 429,881	\$ 15,998	\$ 489,310	\$ 44,256	\$ 140,188	\$ 184,444	\$ 46,732
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	0	0	25,489
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	21,207
Total Revenue	14,550	25,684	43,431	429,881	15,998	489,310	44,256	140,188	184,444	93,428
EXPENSES										
Personnel	9,566	18,928	37,731	361,475	14,468	413,674	0	109,276	109,276	46,526
Consultants/contractual services	56	56	332	4,139	0	4,471	0	2,085	2,085	5,779
Travel	60	138	0	2,914	183	3,097	0	1,778	1,778	124
Occupancy/depreciation of space	0	0	722	7,380	0	8,102	0	1,888	1,888	2,050
Consumable supplies	124	126	45	13,920	150	14,115	0	10,945	10,945	8,175
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	3,599	4,220	0	0	0	0	40,232	0	40,232	0
Other direct costs	1,145	2,216	4,601	40,053	1,197	45,851	4,024	14,216	18,240	9,567
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	21,207
Total Expenses	14,550	25,684	43,431	429,881	15,998	489,310	44,256	140,188	184,444	93,428
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-7

Schedule of Program Activity

Year Ended December 31, 2022

	FEDERAL PROGRAMS									
	U.S. Small Business Administration (SBA)			Department of Energy			Department of Health and Human Services			
	59.043			81.042			93.568			
	Financial Counseling and Mgmt. for Women	COVID-19 Financial Counseling and Mgmt for Women	59.043 Subtotal	Weatherization Assistance #WX2223.21	Weatherization Assistance #WX2122.21	81.042 Subtotal	LIHEAP Weatherization Assistance #WX2223.21	LIHEAP Weatherization Assistance #WX2122.21	LIHEAP Emergency Furnace #WX2022.21	93.568 Subtotal
21-22 (48)	20-22 (49)		22-23 (50)	21-22 (51)		22-23 (52)	21-22 (53)	21-22 (54)		
REVENUE										
Grant and contract revenue	\$ 83,734	\$ 125,457	\$ 255,923	\$ 224,497	\$ 196,149	\$ 420,646	\$ 600,987	\$ 318,452	\$ 97,143	\$ 1,016,582
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	7,806	0	33,295	882	2,436	3,318	0	12,379	0	12,379
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	25	0	0	25
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	4,871	0	26,078	0	0	0	0	0	0	0
Total Revenue	96,411	125,457	315,296	225,379	198,585	423,964	601,012	330,831	97,143	1,028,986
EXPENSES										
Personnel	72,789	38,338	157,653	95,708	73,468	169,176	255,221	122,393	6,667	384,281
Consultants/contractual services	(2,003)	27,490	31,266	4,394	3,013	7,407	11,716	5,019	145	16,880
Travel	527	0	651	5,496	4,815	10,311	14,656	8,022	100	22,778
Occupancy/depreciation of space	4,923	0	6,973	2,704	2,650	5,354	7,211	4,415	(30)	11,596
Consumable supplies	5,127	46,215	59,517	3,205	4,436	7,641	8,546	7,390	(38)	15,898
Lease of equipment and depreciation	0	0	0	0	5,229	5,229	0	8,711	0	8,711
Weatherization/building materials	0	0	0	56,125	71,544	127,669	149,668	119,189	0	268,857
Subcontracts/contractual labor	0	0	0	34,112	11,653	45,765	90,966	19,413	81,468	191,847
Day care/work related	35	0	35	763	2,129	2,892	2,035	3,546	0	5,581
Assistance to clients	0	0	0	0	0	0	0	0	0	0
Other direct costs	10,142	13,414	33,123	22,872	19,648	42,520	60,993	32,733	8,831	102,557
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	4,871	0	26,078	0	0	0	0	0	0	0
Total Expenses	96,411	125,457	315,296	225,379	198,585	423,964	601,012	330,831	97,143	1,028,986
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-8
 Schedule of Program Activity
 Year Ended December 31, 2022

	FEDERAL PROGRAMS									
	Department of Health and Human Services									
	93.569				93.575					
	Community Services Block Grant 2021 (55)	Community Services Block Grant 2022 (56)	COVID-19 Community Services Block Grant-CARES 20-22 (57)	93.569 Subtotal	Child Care Resource & Referral 22-23 (58)	Child Care Resource & Referral 21-22 (59)	Child Care Counts Stabilization 21-22 (60)	SFTA PartnerUP 2022 (61)	SFTA ARPA PartnerUP 22-23 (62)	SFTA ARPA PartnerUP Staffing 22-23 (63)
REVENUE										
Grant and contract revenue	\$ 12	\$ 222,609	\$ 184,831	\$ 407,452	\$ 14,427	\$ 61,264	\$ 666,640	\$ 54,728	\$ 35	\$ 24,908
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	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	12	222,609	184,831	407,452	14,427	61,264	666,640	54,728	35	24,908
EXPENSES										
Personnel	0	145,172	83,789	228,961	8,255	24,099	580,512	39,972	32	20,207
Consultants/contractual services	0	21,093	7,972	29,065	271	765	0	0	0	0
Travel	0	11,354	0	11,354	30	2,137	0	255	0	1,335
Occupancy/depreciation of space	0	149	0	149	1,492	7,275	0	224	0	804
Consumable supplies	12	6,607	14,015	20,634	2,217	20,663	0	8,736	0	20
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	16,438	0	16,438	0	0	0	0	0	0
Assistance to clients	0	0	62,253	62,253	0	0	0	0	0	0
Other direct costs	0	21,796	16,802	38,598	2,162	6,325	12,525	5,541	3	2,542
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	12	222,609	184,831	407,452	14,427	61,264	593,037	54,728	35	24,908
Change in Net Assets	0	0	0	0	0	0	73,603	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	\$ 73,603	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-9
 Schedule of Program Activity
 Year Ended December 31, 2022

FEDERAL PROGRAMS										
Department of Health and Human Services										
93,575										
	SFTA Tribal 2022 (64)	SFTA Tribal 2021 (65)	SFTA T&T 22-23 (66)	SFTA T&T 21-22 (67)	SFTA Expulsion 19-23 (68)	SFTA Child Abuse & Neglect Prev 22-23 (69)	SFTA Protective Factors 22-23 (70)	SFTA Protective Factors 21-22 (71)	SFTA Young Star QRIS 20-21 (72)	SFTA Young Star QRIS 21-22 (73)
REVENUE										
Grant and contract revenue	\$ 3,669	\$ 6,984	\$ 775	\$ 17,197	\$ 17,196	\$ 5,545	\$ 853	\$ 2,398	\$ 249,515	\$ 236,378
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	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	3,669	6,984	775	17,197	17,196	5,545	853	2,398	249,515	236,378
EXPENSES										
Personnel	664	191	480	922	14,164	2,746	443	2,110	186,213	158,982
Consultants/contractual services	0	0	128	0	0	0	0	0	3,068	1,476
Travel	0	768	91	25	986	465	33	0	18,992	11,021
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	4,407	15,946
Consumable supplies	2,671	5,390	16	14,688	483	908	300	71	7,852	19,811
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	922	0	0	2,763	4,889
Assistance to clients	0	0	0	0	0	0	0	0	0	0
Other direct costs	334	635	60	1,562	1,563	504	77	217	26,220	24,253
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	3,669	6,984	775	17,197	17,196	5,545	853	2,398	249,515	236,378
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-10
 Schedule of Program Activity
 Year Ended December 31, 2022

	FEDERAL PROGRAMS									
	Department of Health and Human Services									
	93.575			93.590			93.600			
SFTA Cost of Care 21-22 (74)	SFTA Pre-Licensing 2022 (75)	93.575 Subtotal	CommunityBased Child Abuse Prev FSEF-Prevention 21-22 (76)	Head Start Early Education Train &Tech Assistance 22-23 (77)	Head Start Early Education Full-Year Part-Day 22-23 (78)	Head Start Full-Year, Part-Day 22-23 (79)	HS Training & Technical Assistance 22-23 (80)	COVID-19 Head Start Full-Year, 21-22 (81)	Head Start Early Education Train &Tech Assistance 21-22 (82)	
REVENUE										
Grant and contract revenue	\$ 5,775	\$ 16,000	\$ 1,384,287	\$ 15,123	\$ 12,661	\$ 320,238	\$ 3,663,098	\$ 21,869	\$ 274,951	\$ 3,424
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	2,010	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	515,265	0	0	0
Total Revenue	5,775	16,000	1,384,287	15,123	12,661	320,238	4,180,373	21,869	274,951	3,424
EXPENSES										
Personnel	0	12,376	1,052,368	3,960	0	250,033	2,429,089	0	19,619	0
Consultants/contractual services	0	196	5,904	0	0	6,894	192,896	0	172,180	0
Travel	0	820	36,958	147	1,636	6,593	17,736	1,762	28	(303)
Occupancy/depreciation of space	0	638	30,786	0	0	18,082	281,454	0	0	0
Consumable supplies	5,250	374	89,450	808	0	3,448	44,661	0	14,841	0
Lease of equipment and depreciation	0	0	0	0	0	0	11,815	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	352,165	0	41,637	0
Day care/work related	0	0	8,574	552	11,025	(36)	6,472	20,107	75	3,727
Assistance to clients	0	0	0	8,282	0	75	77	0	0	0
Other direct costs	525	1,596	86,644	1,374	0	35,149	328,743	0	26,571	0
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	515,265	0	0	0
Total Expenses	5,775	16,000	1,310,684	15,123	12,661	320,238	4,180,373	21,869	274,951	3,424
Change in Net Assets	0	0	73,603	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	\$ 73,603	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-11

Schedule of Program Activity

Year Ended December 31, 2022

	FEDERAL PROGRAMS									
	Department of Health and Human Services (DHHS)					Corporation for National & Community Service (CNCS)				
	93.600					94.002		94.006		
Head Start Early Education Full-Year Part-Day 21-22 (83)	Head Start Full-Year, Part-Day 21-22 (84)	HS Training & Technical Assistance 21-22 (85)	HS OTF COVID ARP 21-23 (86)	93.600 Subtotal	Retired Senior Vol. Program 22-23 (87)	Retired Senior Vol. Program 21-22 (88)	94.002 Subtotal	AmeriCorps (Fresh Start) 22-23 (89)	AmeriCorps (Fresh Start) 21-22 (90)	
REVENUE										
Grant and contract revenue	\$ 270,309	\$ 2,301,253	(\$ 2,708)	\$ 286,813	\$ 7,151,908	\$ 113,667	\$ 41,912	\$ 155,579	\$ 77,301	\$ 185,470
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	(170)	0	0	1,840	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
In-kind contributions	0	312,514	0	0	827,779	0	0	0	0	0
Total Revenue	270,309	2,613,597	(2,708)	286,813	7,981,527	113,667	41,912	155,579	77,301	185,470
EXPENSES										
Personnel	219,895	1,393,373	0	197,766	4,509,775	84,754	27,381	112,135	58,823	149,193
Consultants/contractual services	4,154	9,552	0	16,800	402,476	3,231	690	3,921	1,606	3,168
Travel	3,912	6,982	0	195	38,541	1,838	16	1,854	493	2,321
Occupancy/depreciation of space	11,154	163,581	0	(16,294)	457,977	1,102	1,369	2,471	7,401	7,738
Consumable supplies	3,662	74,533	0	258	141,403	8,955	6,902	15,857	727	2,890
Lease of equipment and depreciation	0	2,241	0	0	14,056	0	0	0	0	1,500
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	447,406	1,843	(6,995)	836,056	0	0	0	0	0
Day care/work related	49	20,022	(4,551)	23,502	80,392	0	0	0	440	1,620
Assistance to clients	51	10	0	0	213	0	0	0	921	2,196
Other direct costs	27,432	183,383	0	71,581	672,859	13,787	5,554	19,341	6,890	14,844
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	312,514	0	0	827,779	0	0	0	0	0
Total Expenses	270,309	2,613,597	(2,708)	286,813	7,981,527	113,667	41,912	155,579	77,301	185,470
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 Rela

Schedule A-12
 Schedule of Program Activity
 Year Ended December 31, 2022

	FEDERAL PROGRAMS	
	CNCS	
	94.006	
	94.006	Total Federal Programs
	Subtotal	Programs
REVENUE		
Grant and contract revenue	\$ 262,771	\$ 14,290,599
Commodities received	0	545,240
Program contributions	0	67,189
Service fees/donations	0	0
Interest income	0	25
Transfers	0	0
In-kind contributions	0	1,075,109
Total Revenue	262,771	15,978,162
EXPENSES		
Personnel	208,016	7,891,310
Consultants/contractual services	4,774	579,484
Travel	2,814	140,980
Occupancy/depreciation of space	15,139	578,113
Consumable supplies	3,617	531,152
Lease of equipment and depreciation	1,500	29,496
Weatherization/building materials	0	521,176
Subcontracts/contractual labor	0	1,406,032
Day care/work related	2,060	116,782
Assistance to clients	3,117	1,290,438
Other direct costs	21,734	1,199,247
Commodity food	0	545,240
In-kind expenses	0	1,075,109
Total Expenses	262,771	15,904,559
Change in Net Assets	0	73,603
Net assets - Beginning of the Year	0	0
NET ASSETS - End of the Year	\$ 0	\$ 73,603

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-13

Schedule of Program Activity

Year Ended December 31, 2022

	OTHER STATE AND LOCAL PROGRAMS									
	STATE: Department of Administration (DOA)									
	Wisconsin Public Benefits #WX2223.21 22-23 (91)	Wisconsin Public Benefits #WX2122.21 21-22 (92)	Emergency Furnace Project #WX2023.21 22-23 (93)	Emergency Furnace Project #WX2022.21 21-22 (94)	Water Conservation Program #WX2023.21 22-23 (95)	Water Conservation Program #WX2022.21 21-22 (96)	WHEAP Energy Crisis Assistance Public Benefits 22-23 (97)	WHEAP Energy Crisis Assistance Public Benefits 21-22 (98)	Wisconsin Shelter Subsidy 2022 (99)	HCRI 21-23 (100)
REVENUE										
Grant and contract revenue	\$ 246,841	\$ 549,096	\$ 238,884	\$ 221,061	\$ 35,335	\$ 21,963	\$ 78,192	\$ 208,628	\$ 20,500	\$ 9,775
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	1,026	0	0	0	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	3	18	0	0	0	0	0	0	0	0
Transfers	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	246,844	550,140	238,884	221,061	35,335	21,963	78,192	208,628	20,500	9,775
EXPENSES										
Personnel	104,823	203,528	12,564	15,173	3,119	1,567	65,750	167,916	14,177	1,403
Consultants/contractual services	4,812	8,346	252	330	47	0	504	1,169	548	0
Travel	6,019	13,340	129	228	6	0	0	129	2,718	0
Occupancy/depreciation of space	2,961	7,341	19	(69)	0	0	2,747	8,431	0	0
Consumable supplies	3,510	12,289	113	(86)	0	0	1,575	10,231	428	0
Lease of equipment and depreciation	0	14,486	0	0	0	0	0	0	0	0
Weatherization/building materials	61,471	198,199	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	37,361	32,282	204,116	185,390	26,955	20,396	0	0	0	0
Day care/work related	836	5,897	0	0	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	0	0	0	0	7,484
Other direct costs	25,051	54,432	21,691	20,095	5,208	0	7,616	20,752	2,629	888
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	246,844	550,140	238,884	221,061	35,335	21,963	78,192	208,628	20,500	9,775
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

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Schedule of Program Activity

Year Ended December 31, 2022

	OTHER STATE AND LOCAL PROGRAMS									
	STATE: DHS	STATE: DPI		STATE: GPR	STATE: MHBG	COUNTY		LOCAL		
	Retired Senior Volunteer Program (101)	Wisconsin Head Start Program 22-23 (102)	Wisconsin Head Start Program 21-22 (103)	Job & Bus. Development GPR (WISCAP) 2022 (104)	Wisconsin Mental Health Block Grant (CouleeCap) 2021-2022 (105)	Pepin County Certified Child Care (106)	Jackson County Certified Child Care (107)	Mobility WETAP 2022 Project (108)	Mobility WETAP 2021 Project (109)	Eau Claire Community Foundation Mobility Training (110)
REVENUE										
Grant and contract revenue	\$ 24,155	\$ 75,181	\$ 113,408	\$ 22,000	\$ 100,089	\$ 1,488	\$ 2,786	\$ 81,723	\$ 0	\$ 400
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	36,413	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	43,917	(43,917)	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	24,155	75,181	113,408	22,000	100,089	1,488	2,786	162,053	(43,917)	400
EXPENSES										
Personnel	12,985	62,419	100,255	17,843	79,725	1,315	2,250	37,069	0	0
Consultants/contractual services	1,500	372	110	212	397	0	0	0	0	0
Travel	75	1,206	621	0	1,895	38	283	267	0	0
Occupancy/depreciation of space	2,282	1,452	1,203	1,407	3,496	0	0	1,166	0	0
Consumable supplies	1,520	13	746	129	4,297	0	0	740	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	0	0
Day care/work related	0	2,587	151	0	0	0	0	0	0	364
Assistance to clients	0	0	0	0	0	0	0	57,281	0	0
Other direct costs	5,793	7,132	10,322	2,409	10,279	135	253	9,652	0	36
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	75,181	113,408	22,000	100,089	1,488	2,786	106,175	0	400
Change in Net Assets	0	0	0	0	0	0	0	55,878	(43,917)	0
Net assets - Beginning of the Year	0	0	0	0	0	0	0	0	43,917	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 55,878	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-15

Schedule of Program Activity

Year Ended December 31, 2022

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Paratransit Certification Training Project City of Eau Claire (111)	United Way Great Rivers WETAP 2022 (112)	United Way Great Rivers WETAP 2021 (113)	Rural Dental Health Payback (114)	Rural Development Home Preservation Payback (115)	Lead Hazard Payback (116)	Greater Green Bay Community Found JBD 20-21 (117)	United Way Great Rivers JBD 21-22 (118)	Wisconsin Public Service JBD 20-21 (119)	WI Econ Develop Corp Capacity Bldg Entrepship JBD 2021 (120)
REVENUE										
Grant and contract revenue	\$ 79,079	\$ 4,086	\$ 15,623	\$ 0	\$ 0	\$ 0	\$ 3,010	\$ 10,638	\$ 17,090	\$ 27,350
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	8,261	25,546	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	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	79,079	4,086	15,623	0	8,261	25,546	3,010	10,638	17,090	27,350
EXPENSES										
Personnel	69,855	3,185	1,349	0	0	0	0	9,670	8,839	7,560
Consultants/contractual services	622	269	0	0	0	0	2,736	0	533	17,304
Travel	0	0	0	0	0	0	0	0	0	0
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	0
Consumable supplies	1,344	150	190	0	0	0	0	0	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	908	0	0	0	0	0
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	0	0	12,642	0	0	0	0	0	5,840	0
Other direct costs	7,258	482	1,442	0	91	0	274	968	1,878	2,486
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	79,079	4,086	15,623	0	999	0	3,010	10,638	17,090	27,350
Change in Net Assets	0	0	0	0	7,262	25,546	0	0	0	0
Net assets - Beginning of the Year	0	0	0	4,495	6,784	90,811	0	0	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 4,495	\$ 14,046	\$ 116,357	\$ 0	\$ 0	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

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Schedule of Program Activity

Year Ended December 31, 2022

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	WHEDA COVID JBD 2020 (121)	Early Childhood Development (Otto Bremer Foundation) (122)	Early Childhood Development (Otto Bremer Foundation)22-23 (123)	Early Childhood Development ECERS Project (124)	Eau Claire Comm Foundation 25th Anniversary 2022 (125)	Chippewa Valley United Way PEEX 22-23 (126)	Eau Claire Comm Foundation Food Program 2022 (127)	Mayo Clinic Apartment Assistance Project (128)	Eau Claire United Way Fresh Start Project (129)	United Way Fresh Start 22-23 (130)
REVENUE										
Grant and contract revenue	\$ 4,000	\$ 453	\$ 962	\$ 226	\$ 2,500	\$ 14,106	\$ 1,644	\$ 3,242	\$ 59,316	\$ 25,264
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	33,956	0	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	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	4,000	453	962	34,182	2,500	14,106	1,644	3,242	59,316	25,264
EXPENSES										
Personnel	3,440	0	719	24,441	0	379	0	2,928	59,316	23,991
Consultants/contractual services	196	0	0	0	0	0	0	0	0	0
Travel	0	0	21	1,630	0	0	0	0	0	0
Occupancy/depreciation of space	0	0	0	0	0	0	0	0	0	0
Consumable supplies	0	280	135	2,495	2,273	0	0	19	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	0	0	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	8,300	0	0	0	0
Day care/work related	0	0	0	1,611	0	0	0	0	0	0
Assistance to clients	0	0	0	0	0	4,145	1,495	0	0	0
Other direct costs	364	173	87	4,005	227	1,282	149	295	0	1,273
Commodity food	0	0	0	0	0	0	0	0	0	0
In-kind expenses	0	0	0	0	0	0	0	0	0	0
Total Expenses	4,000	453	962	34,182	2,500	14,106	1,644	3,242	59,316	25,264
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

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Schedule of Program Activity

Year Ended December 31, 2022

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Early Childhood Development Eau Claire 21-22 (131)	Pablo Foundation Housing First 21-22 (132)	Great Rivers United Way RSVP Project 22-23 (133)	Great Rivers United Way Hmls Project (134)	Great Rivers United Way Hmls Project (135)	436 E Jackson Fall Creek Fresh Start Proceeds (136)	448 E Jackson Fall Creek Fresh Start Proceeds (137)	Revolving Loan Repayments (138)	Eau Claire United Way Perm Supportive Housing Project 22-23 (139)	Eau Claire United Way Perm Supportive Housing Project 21-22 (140)
REVENUE										
Grant and contract revenue	\$ 55,629	\$ 24,548	\$ 3,390	\$ 11,518	\$ 7,881	\$ 0	\$ 0	\$ 0	\$ 13,820	\$ 9,604
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	13,000	5,530	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	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	55,629	24,548	3,390	11,518	7,881	0	13,000	5,530	13,820	9,604
EXPENSES										
Personnel	50,572	20,524	2,372	8,613	6,672	0	0	0	8,025	8,187
Consultants/contractual services	0	0	0	94	0	0	0	0	0	0
Travel	0	1,791	0	509	245	0	0	0	0	0
Occupancy/depreciation of space	0	0	0	202	0	0	0	0	0	0
Consumable supplies	0	0	709	844	247	0	0	40	0	96
Lease of equipment and depreciation	0	0	0	0	0	0	0	0	0	0
Weatherization/building materials	0	0	0	0	0	79,748	12,617	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	0	0	889	0
Day care/work related	0	0	0	0	0	0	0	0	0	410
Assistance to clients	0	0	0	0	0	0	0	15,000	3,650	(303)
Other direct costs	5,057	2,233	309	1,256	717	7,975	1,261	1,504	1,256	1,214
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	55,629	24,548	3,390	11,518	7,881	87,723	13,878	16,544	13,820	9,604
Change in Net Assets	0	0	0	0	0	(87,723)	(878)	(11,014)	0	0
Net assets - Beginning of the Year	0	0	0	0	0	87,723	110,745	49,104	0	0
NET ASSETS - End of the Year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 109,867	\$ 38,090	\$ 0	\$ 0

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-18

Schedule of Program Activity

Year Ended December 31, 2022

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Homeless Case Mgmt Services Grant 22-23 (141)	Homeless Case Mgmt Services Grant 21-22 (142)	United Way Great Rivers Skills 22-23 (143)	United Way Great Rivers Skills 21-22 (144)	Eau Claire Foundation JBD Women Helping Women 2020 (145)	Family Promise Homeless Project 21-22 (146)	Affordable Housing PRG-TJC FHLB 19-22 (147)	Affordable Housing PRG-TJC FHLB 20-23 (148)	Affordable Housing PRG-ECB FHLB 19-22 (149)	Affordable Housing PRG-ECB FHLB 20-23 (150)
REVENUE										
Grant and contract revenue	\$ 23,329	\$ 37,048	\$ 4,342	\$ 437	\$ 2,950	\$ 1,445	\$ 55,313	\$ 33,889	\$ 36,193	\$ 33,911
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	(2,950)	0	0	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	23,329	37,048	4,342	437	0	1,445	55,313	33,889	36,193	33,911
EXPENSES										
Personnel	19,240	33,520	3,626	185	0	374	3,864	(2)	5,711	0
Consultants/contractual services	0	0	0	0	0	0	141	2	58	23
Travel	903	159	0	0	0	0	0	0	0	0
Occupancy/depreciation of space	931	0	0	0	0	0	23	0	0	0
Consumable supplies	0	0	16	26	0	1,281	50	5	37	5
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	46,200	30,800	27,355	30,800
Day care/work related	0	0	0	0	0	0	0	0	0	0
Assistance to clients	0	0	306	83	0	0	0	0	0	0
Other direct costs	2,255	3,369	394	143	0	(210)	5,035	3,084	3,032	3,083
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	23,329	37,048	4,342	437	0	1,445	55,313	33,889	36,193	33,911
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, 2022

	OTHER STATE AND LOCAL PROGRAMS									
	LOCAL									
	Otto Bremer Fresh Start 21-22 (151)	Otto Bremer Fresh Start 22-23 (152)	WISCAP Associated Bank JBD 22-23 (153)	WISCAP Associated Bank JBD 21-22 (154)	RSVP Project (Helen Bader Foundation) 22-23 (155)	RSVP Project (Helen Bader Foundation) 21-22 (156)	Fresh Start Project (Xcel Foundation) (157)	Fresh Start Project (Xcel Foundation) (158)	Fresh Start Lippert Cares 22-23 (159)	RN Nursing Skills 22-25 (160)
REVENUE										
Grant and contract revenue	\$ 64,070	\$ 2,713	\$ 4,545	\$ 9,900	\$ 1,690	\$ 5,391	\$ 3,640	\$ 4,944	\$ 6,385	\$ 44
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	0	0	0	0	0	0	0	0	0	0
Service fees/donations	0	0	0	0	0	0	0	0	0	0
Interest income	0	0	0	0	0	0	0	0	0	0
Transfers	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	64,070	2,713	4,545	9,900	1,690	5,391	3,640	4,944	6,385	44
EXPENSES										
Personnel	25,526	1,142	4,132	0	1,377	4,786	0	696	3,309	0
Consultants/contractual services	0	0	0	9,000	0	0	0	0	0	0
Travel	246	87	0	0	60	115	0	0	0	0
Occupancy/depreciation of space	6,236	0	0	0	0	0	0	0	0	0
Consumable supplies	11,899	1,237	0	0	99	0	1,309	3,798	1,950	0
Lease of equipment and depreciation	11,069	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	3,270	0	0	0	0	0	0	0	500	0
Assistance to clients	0	0	0	0	0	0	2,000	0	46	40
Other direct costs	5,824	247	413	900	154	490	331	450	580	4
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	64,070	2,713	4,545	9,900	1,690	5,391	3,640	4,944	6,385	44
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-20

Schedule of Program Activity

Year Ended December 31, 2022

	OTHER STATE AND LOCAL PROGRAMS						GAAP ADJUSTMENTS			
	LOCAL						Total Other State and Local Programs	Arlington Housing Project	Fairchild Housing Project	Revolving Loans
	HCRI Prg Income Loan (161)	Clothing Center Project (162)	Capital Campaign 22-25 (163)	Riverland Utility Agreement (164)	Early Childhood Education (165)	CLA Foundation (166)				
REVENUE										
Grant and contract revenue	\$ 0	\$ 0	\$ 0	\$ 82,466	\$ 35,073	\$ 11,093	\$ 2,907,295	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	0	0	0	0	0	0
Program contributions	5,000	61,893	20,750	50,530	0	0	261,905	0	0	0
Service fees/donations	0	1,008	0	0	0	0	1,008	0	0	0
Interest income	0	0	0	0	0	0	21	0	0	0
Transfers	0	0	0	0	0	0	(2,950)	0	0	0
In-kind contributions	0	0	0	0	0	0	0	0	0	0
Total Revenue	5,000	62,901	20,750	132,996	35,073	11,093	3,167,279	0	0	0
EXPENSES										
Personnel	0	37,401	0	168	0	9,488	1,379,061	0	0	0
Consultants/contractual services	0	37	0	59	0	0	49,673	0	0	0
Travel	0	0	0	0	0	0	32,720	0	0	0
Occupancy/depreciation of space	0	15,665	0	195	0	0	55,688	0	0	0
Consumable supplies	0	1,552	0	35	0	0	67,626	0	0	0
Lease of equipment and depreciation	0	0	0	0	0	0	25,555	0	0	0
Weatherization/building materials	0	0	0	0	0	0	352,035	0	0	0
Subcontracts/contractual labor	0	0	0	0	0	0	651,752	0	0	0
Day care/work related	0	0	0	0	0	0	15,626	0	0	0
Assistance to clients	0	0	0	120,427	0	0	230,136	0	0	(62,705)
Other direct costs	33	8,246	125	12,112	0	1,605	301,588	0	0	(17,256)
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	33	62,901	125	132,996	0	11,093	3,161,460	0	0	(79,961)
Change in Net Assets	4,967	0	20,625	0	35,073	0	5,819	0	0	79,961
Net assets - Beginning of the Year	0	0	0	0	290,155	0	683,734	503,918	543,529	165,530
NET ASSETS - End of the Year	\$ 4,967	\$ 0	\$ 20,625	\$ 0	\$ 325,228	\$ 0	\$ 689,553	\$ 503,918	\$ 543,529	\$ 245,491

Western Dairyland Economic Opportunity Council, Inc. and Related Entities

Schedule A-21

Schedule of Program Activity

Year Ended December 31, 2022

	GAAP ADJUSTMENTS				DISCRETIONARY ACTIVITY			
	Fresh Start Grant- Funded Loans (170)	Fresh Start Grant- Funded Construction in Progress (171)	Other (172)	TOTAL GAAP ADJUSTMENTS	TOTAL PROGRAM ACTIVITY	Westechs, Inc. (173)	Corporate Activity (174)	Total Discretionary Activity
REVENUE								
Grant and contract revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 17,197,894	\$ 0	\$ 0	\$ 0
Commodities received	0	0	0	0	545,240	0	0	0
Program contributions	0	0	0	0	329,094	0	48,749	48,749
Service fees/donations	0	0	0	0	1,008	0	89,806	89,806
Interest income	0	0	0	0	46	38	3,799	3,837
Transfers	0	0	0	0	(2,950)	0	2,950	2,950
In-kind contributions	0	0	(233,801)	(233,801)	841,308	0	0	0
Total Revenue	0	0	(233,801)	(233,801)	18,911,640	38	145,304	145,342
EXPENSES								
Personnel	0	0	0	0	9,270,371	0	966,905	966,905
Consultants/contractual services	0	0	0	0	629,157	0	81,078	81,078
Travel	0	0	0	0	173,700	0	11,082	11,082
Occupancy/depreciation of space	0	0	0	0	633,801	0	54,606	54,606
Consumable supplies	0	0	0	0	598,778	0	41,710	41,710
Lease of equipment and depreciation	0	0	0	0	55,051	0	136,773	136,773
Weatherization/building materials	0	(185,144)	0	(185,144)	688,067	0	100	100
Subcontracts/contractual labor	0	0	0	0	2,057,784	0	0	0
Day care/work related	0	0	0	0	132,408	0	9,921	9,921
Assistance to clients	13,000	0	0	(49,705)	1,470,869	0	(5,264)	(5,264)
Other direct costs	(15,773)	0	0	(33,029)	1,467,806	82	(1,183,308)	(1,183,226)
Commodity food	0	0	0	0	545,240	0	0	0
In-kind expenses	0	0	(233,801)	(233,801)	841,308	0	0	0
Total Expenses	(2,773)	(185,144)	(233,801)	(501,679)	18,564,340	82	113,603	113,685
Change in Net Assets	2,773	185,144	0	267,878	347,300	(44)	31,701	31,657
Net assets - Beginning of the Year	85,483	66,784	0	1,365,244	2,048,978	37,013	3,164,611	3,201,624
NET ASSETS - End of the Year	\$ 88,256	\$ 251,928	\$ 0	\$ 1,633,122	\$ 2,396,278	\$ 36,969	\$ 3,196,312	\$ 3,233,281

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-1

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

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

	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	11/07/22-11/07/24	United States Department of Agriculture	0	7
(2)	Rural Development Housing Program	10.433	N/A	11/04/20-11/04/22	United States Department of Agriculture	0	61,279
Total Federal Expenditures AL #10.433						0	61,286
(3)	Child & Adult Day Care Food Home-Based Program	10.558	61-6802	10/01/22-09/30/23	State of Wisconsin - Department of Public Instruction	0	231,198
(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	768,529
(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	94
(6)	Child & Adult Day Care Nonprofit Food Program	10.558	61-6802	10/01/22-09/30/23	State of Wisconsin - Department of Public Instruction	0	66,165
(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	89,793
Total Federal Expenditures AL #10.558						0	1,155,779
Food Distribution Cluster							
(8)	The Emergency Food Assistance Program TEFAP	10.568	112813-290	10/01/22-09/30/23	State of Wisconsin - Department of Health Services	0	3,419
(9)	The Emergency Food Assistance Program TEFAP	10.568	112813-190	10/01/21-09/30/22	State of Wisconsin - Department of Health Services	0	45,792
Total Federal Expenditures AL #10.568						0	49,211
(10)	Commodity Food Distribution	10.569	N/A	01/01/22-12/31/22	State of Wisconsin-Department of Health Services	0	545,240
Total Federal Expenditures Food Distribution Cluster AL #10.568 and #10.569						0	594,451
TOTAL DEPARTMENT OF AGRICULTURE PROGRAMS						0	1,811,516
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
CDBG Entitlement Grant Cluster							
(11)	Community Development Block Grant 22/23 Public Service Agreement/Business Start-Up	14.218	N/A	08/01/22-07/31/23	City of Eau Claire	0	5,752
(12)	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	6,004
Total Federal Expenditures CDBG Entitlement Grant Cluster AL #14.218						0	11,756

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

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

	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)							
(13)	Community Development Block Grant - Rehab - Small Cities Program	14.228	N/A	05/01/22-12/31/24	Coulececap , Inc.	0	310
(14)	Community Development Block Grant - Rehab - Small Cities Program	14.228	N/A	07/01/20-12/31/22	Coulececap , Inc.	0	1,715
Total Federal Expenditures CDBG Entitlement Grant Cluster AL #14.228						0	2,025
(15)	Community Development Block Grant FY 22/23 -HAVEN Homeless Haven Shelter Program	14.231	N/A	08/01/22-07/31/23	City of Eau Claire	0	3,790
(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	2,493
(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	4,979
(18)	Balance of State Continuum of Care 22/23 Perm Supportive Housing Housing Grant Program/Homeless	14.231	E21-DC-55-0001	07/01/22-09/30/23	WI Balance of State Continuum of Care, Inc.	0	2,553
(19)	Balance of State Continuum of Care 22/23 Housing Assistance Program Housing Grant Program/Homeless	14.231	E21-DC-55-0001	07/01/22-09/30/23	WI Balance of State Continuum of Care, Inc.	0	4,209
(20)	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	22,773
(21)	HUD EHH 22/23 Housing Grant Program/Homeless	14.231	EHH 22-21	07/01/22-09/30/23	State of Wisconsin - Department of Administration	32,936	77,195
(22)	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	50,479	149,953
(23)	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	30,349	61,369
Total Federal Expenditures AL #14.231						113,764	329,314
(24)	Wisconsin Fresh Start Program Replication Home Operation Eau Claire	14.239	HHR 21-16 CHDO-A	07/01/22-07/01/24	State of Wisconsin - Department of Administration	0	22,672
(25)	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	84,575

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-3

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

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

	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)							
(26)	Wisconsin Fresh Start Program Workforce Youthbuild	14.239	N/A	07/01/21-11/30/22	Workforce Resource, Inc.	0	26,400
(27)	HUD Home Rehab & Accessibility	14.239	HHR 21-15	07/01/22-12/31/23	State of Wisconsin - Department of Administration	0	68,748
(28)	HUD Home Rehab & Accessibility	14.239	HHR 20-16	07/01/21-12/31/22	State of Wisconsin - Department of Administration	0	157,398
(29)	HUD Home CHDO 2018-23 Weatherization Agreement	14.239	N/A	08/01/18-07/31/23	City of Eau Claire	0	4,682
Total Federal Expenditures AL #14.239						0	364,475
(30)	HUD Permanent Supportive Housing 22-23	14.267	WI0143L5I002108	12/01/22-11/30/23	U.S. Department of Housing and Urban Development	0	30,337
(31)	HUD Permanent Supportive Housing 21-22	14.267	WI0143L5I002007	12/01/21-11/30/22	U.S. Department of Housing and Urban Development	0	237,931
(32)	HUD Permanent Supportive Housing Housing First 22-23	14.267	WI0174L5I002106	11/01/22-10/31/23	U.S. Department of Housing and Urban Development	0	32,791
(33)	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	161,020
(35)	HUD Continuum of Care Supportive Services Only-Domestic Violence 21-22	14.267	WI0228D5I002001	09/01/21-08/31/22	U.S. Department of Housing and Urban Development	0	5,900
(34)	HUD Permanent Supportive Housing Supportive Services Only-Domestic Violence 22-23	14.267	WI0228D5I002102	09/01/22-08/31/23	U.S. Department of Housing and Urban Development	0	38
(36)	Supportive Services Only	14.267	WI0197L5I002104	07/01/22-06/30/23	WI Balance of State Continuum of Care, Inc.	0	24,786
(37)	Supportive Services Only	14.267	WI0197L5I002003	07/01/21-06/30/22	WI Balance of State Continuum of Care, Inc.	0	18,002
Total Federal Expenditures AL #14.267						0	510,805
(38)	Youth Homelessness Demonstration Project Supportive Services Only	14.276	WI0267Y5I001900	10/01/22-09/30/24	WI Balance of State Continuum of Care, Inc.	0	35,653
(39)	Youth Homelessness Demonstration Project Supportive Services Only	14.276	WI0197L5I002104	07/01/22-06/30/23	WI Balance of State Continuum of Care, Inc.	0	586
Total Federal Expenditures AL #14.276						0	36,239
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						113,764	1,254,614
DEPARTMENT OF LABOR							
(40)	Skills Enhancement Project 22-23	17.261	437004-G23-0002051-000-12	07/01/22-06/30/23	State of Wisconsin - Department of Children and Families	0	11,134
(41)	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	14,550
Total Federal Expenditures AL #17.261						0	25,684

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-4

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

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

	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 THE TREASURY							
(42)	COVID-19 Wisconsin Emergency Rental Assistance Program (WERA)	21.023	WERA 20-15	01/01/21-02/28/22	State of Wisconsin - Department of Administration	0	43,431
(43)	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	429,881
(44)	COVID-19 Wisconsin Housing Stability Assistance Program (WERA2)	21.023	WERA 2 22-113	09/21/22-09/30/25	State of Wisconsin - Department of Administration	0	15,998
Total Federal Expenditures AL #21.023						0	489,310
(45)	COVID-19 Safe Shelter Homelessness 2021	21.027	SSHG 21-40	12/01/21-04/30/22	State of Wisconsin - Department of Administration	0	44,256
(46)	COVID-19 Wisconsin Help for Homeowner 2022	21.027	WHH 21-15	12/01/21-09/30/26	State of Wisconsin - Department of Administration	0	140,188
Total Federal Expenditures AL #21.027						0	184,444
TOTAL DEPARTMENT OF ENERGY						0	673,754
U.S. SMALL BUSINESS ADMINISTRATION							
(47)	Financial Counseling and Management for Women 22-23	59.043	SBAOEDWB220105-01-00	09/30/22-09/29/23	U.S. Small Business Administration	0	46,732
(48)	Financial Counseling and Management for Women 21-22	59.043	SBAOEDWB210029-01-00	09/30/21-09/29/22	U.S. Small Business Administration	0	83,734
(49)	COVID-19 Financial Counseling and Management for Women 20-22	59.043	SBAHQ-20-C-0152	05/01/20-04/30/22	U.S. Small Business Administration	0	125,457
Total Federal Expenditures AL #59.043						0	255,923
DEPARTMENT OF ENERGY							
(50)	Weatherization Assistance 22-23	81.042	WX2223.21	07/01/22-06/30/23	State of Wisconsin - Department of Administration	0	224,497
(51)	Weatherization Assistance 21-22	81.042	WX2122.21	07/01/21-06/30/22	State of Wisconsin - Department of Administration	0	196,149
Total Federal Expenditures AL #81.042						0	420,646
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
(52)	Weatherization Assistance	93.568	WX2223.21	07/01/22-06/30/23	State of Wisconsin - Department of Administration	0	600,987
(53)	Weatherization Assistance	93.568	WX2122.21	07/01/21-06/30/22	State of Wisconsin - Department of Administration	0	318,452
(54)	Emergency Furnace Project 21-22	93.568	WX2022.21	10/01/21-09/30/22	State of Wisconsin - Department of Administration	0	97,143
Total Federal Expenditures AL #93.568						0	1,016,582

See Independent Auditor's Report.

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-5 Schedule of Expenditures of Federal and State Awards and List of Programs Schedule of Expenditures of Federal and State Awards and List of Programs

	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)							
(55)	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	12
(56)	Community Services Block Grant 2022	93.569	437004-G22-0001953-000-18	01/01/22-12/31/22	State of Wisconsin - Department of Children and Families	0	222,609
(57)	COVID-19 Community Services Block Grant - CARES 20-22	93.569	437004-G20-0001632-000-18	06/01/20-09/30/22	State of Wisconsin - Department of Children and Families	0	184,831
Total Federal Expenditures AL #93.569						0	407,452
CCDF Cluster							
(58)	Child Care Resource and Referral	93.575	N/A	07/01/22-06/30/23	Supporting Families Together Association	0	14,427
(59)	Child Care Resource and Referral	93.575	N/A	07/01/21-06/30/22	Supporting Families Together Association	0	61,264
(60)	Child Care Counts Stabilization	93.575	N/A	11/01/21-ongoing	State of Wisconsin - Department of Children and Families	0	666,640
(61)	SFTA Partner Up	93.575	N/A	01/01/22-12/31/22	Supporting Families Together Association	0	54,728
(62)	COVID-19 SFTA ARPA Partner Up	93.575	N/A	07/01/22-06/30/23	Supporting Families Together Association	0	35
(63)	COVID-19 SFTA ARPA Partner Up Staffing	93.575	N/A	07/01/22-07/31/23	Supporting Families Together Association	0	24,908
(64)	SFTA Tribal	93.575	N/A	07/01/22-06/30/23	Supporting Families Together Association	0	3,669
(65)	SFTA Tribal	93.575	N/A	07/01/21-06/30/22	Supporting Families Together Association	0	6,984
(66)	SFTA-T&T	93.575	N/A	07/01/22-06/30/23	Supporting Families Together Association	0	775
(67)	SFTA-T&T	93.575	N/A	07/01/21-06/30/22	Supporting Families Together Association	0	17,197
(68)	SFTA Expulsion	93.575	N/A	01/01/19-12/31/23	Supporting Families Together Association	0	17,196
(69)	SFTA Child Abuse and Neglect Prevention	93.575	N/A	08/01/22-06/30/23	Supporting Families Together Association	0	5,545
(70)	SFTA Protective Factors	93.575	N/A	07/01/22-06/30/23	Supporting Families Together Association	0	853
(71)	SFTA Protective Factors	93.575	N/A	07/01/21-06/30/22	Supporting Families Together Association	0	2,398
(72)	SFTA Young Star QRIS	93.575	N/A	06/01/22-12/31/22	Supporting Families Together Association	0	249,515

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-6

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

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

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)							
(73)	SFTA Young Star QRIS 21-22	93.575	N/A	06/01/21-05/31/22	Supporting Families Together Association	0	236,378
(74)	SFTA Cost of Care	93.575	N/A	11/01/21-06/30/22	Supporting Families Together Association	0	5,775
(75)	SFTA Pre-Licensing	93.575	N/A	01/01/22-12/31/22	Supporting Families Together Association	0	16,000
Total Federal Expenditures CCDF Cluster AL #93.575						0	1,384,287
(76)	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	15,123
Head Start Cluster							
(77)	Head Start Early Education-Training and Technical	93.600	05CH010525-05	05/01/22-04/30/23	U.S. Department of Health and Human Services	0	12,661
(78)	Head Start Early Education Full Year Part Day	93.600	05CH010525-05	05/01/22-04/30/23	U.S. Department of Health and Human Services	0	320,238
(79)	Head Start-Full-Year, Part-Day	93.600	05CH010525-05	05/01/22-04/30/23	U.S. Department of Health and Human Services	352,165	3,663,098
(80)	Head Start-Training and Technical	93.600	05CH010525-05	05/01/22-04/30/23	U.S. Department of Health and Human Services	0	21,869
(81)	COVID-19 Head Start Full-Year	93.600	05CH010525-04	05/01/21-04/30/22	U.S. Department of Health and Human Services	0	274,951
(82)	Head Start Early Education-Training and Technical	93.600	05CH010525-04	05/01/21-04/30/22	U.S. Department of Health and Human Services	0	3,424
(83)	Head Start Early Education Full Year Part Day	93.600	05CH010525-04	05/01/21-04/30/22	U.S. Department of Health and Human Services	0	270,309
(84)	Head Start-Full-Year, Part-Day	93.600	05CH010525-04	05/01/21-04/30/22	U.S. Department of Health and Human Services	490,886	2,301,253
(85)	Head Start-Training and Technical	93.600	05CH010525-04	05/01/21-04/30/22	U.S. Department of Health and Human Services	0	(2,708)

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-7

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

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

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)						
(86) 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	286,813
Total Federal Expenditures Head Start Cluster AL #93.600					843,051	7,151,908
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES					843,051	9,975,352
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
(87) Retired Senior Volunteer Program	94.002	21SREWI001	04/01/22-03/31/23	Corporation for National and Community Service	0	113,667
(88) Retired Senior Volunteer Program	94.002	21SREWI001	04/01/21-03/31/22	Corporation for National and Community Service	0	41,912
Total Federal Expenditures AL #94.002					0	155,579
(89) Americorp (Fresh Start)	94.006	AD209132	09/01/22-08/31/23	Wisconsin National & Community Service Board	0	77,301
(90) Americorp (Fresh Start)	94.006	AD209132	09/01/21-08/31/22	Wisconsin National & Community Service Board	0	185,470
Total Federal Expenditures AL #94.006					0	262,771
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					0	418,350
TOTAL FEDERAL EXPENDITURES					\$ 956,815	\$ 14,835,839

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-8

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

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

OTHER STATE AND LOCAL PROGRAMS

						<u>State</u>
State						Expenditures
(91)	Wisconsin Public Benefits 22/23	505.371	WX2223.21	07/01/22-06/30/23	State of Wisconsin - Department of Administration	246,841
(92)	Wisconsin Public Benefits 21/22	505.371	WX2122.21	07/01/21-06/30/22	State of Wisconsin - Department of Administration	549,096
(93)	Emergency Furnace Project 22/23	505.371	WX2023.21	10/01/22-09/30/23	State of Wisconsin - Department of Administration	238,884
(94)	Emergency Furnace Project 21/22	505.371	WX2022.21	10/01/21-09/30/22	State of Wisconsin - Department of Administration	221,061
(95)	Water Conservation Program 22/23	505.371	WX2023.21	10/01/22-09/30/23	State of Wisconsin - Department of Administration	35,335
(96)	Water Conservation Program 21/22	505.371	WX2022.21	10/01/21-09/30/22	State of Wisconsin - Department of Administration	21,963
(97)	WHEAP Energy Crisis Assistance 22/23	N/A	WHEAP 23.164	10/01/22-09/30/23	State of Wisconsin - Department of Administration	78,192
(98)	WHEAP Energy Crisis Assistance 21/22	N/A	WHEAP 22.50	10/01/21-09/30/22	State of Wisconsin - Department of Administration	208,628
(99)	Wisconsin Shelter Subsidy	N/A	SSSG 22-46	01/01/22-12/31/22	State of Wisconsin - Department of Administration	20,500
(100)	HCRI Housing Project	N/A	HCRI 21-23	07/01/21-09/30/23	State of Wisconsin - Department of Administration	9,775
(101)	Retired Senior Volunteer Program	N/A	435100-G22-112813-290	01/01/22-12/31/22	State of Wisconsin - Department of Health Services	24,155
(102)	Wisconsin Head Start Program	255.327	22-616802-Headstart-399	07/01/22-06/30/23	State of Wisconsin - Department of Public Instruction	75,181
(103)	Wisconsin Head Start Program	255.327	21-616802-Headstart-399	07/01/21-06/30/22	State of Wisconsin - Department of Public Instruction	113,408
(104)	Job and Business Development State of Wisconsin General Purpose Revenue (WISCAP)	N/A	N/A	01/01/22-12/31/22	Wisconsin Community Action Program Association, Inc.	22,000
(105)	Wisconsin Mental Health Block Grant PATH Outreach 21-22	N/A	N/A	10/01/21-09/30/22	Coulecap, Inc.	100,089
TOTAL STATE EXPENDITURES						<u>\$ 1,965,108</u>

Western Dairyland Economic Opportunity Council and Related Entity

Schedule B-9

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

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

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, 2022. 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 & Water Activity by Contract

Year ended December 31, 2022

<u>Contract #</u>	<u>Prior Audit Period Cash Received</u>	<u>Current Audit Period Cash Received</u>	<u>True up Received (Paid)</u>	<u>Net Contract to Date Cash Received</u>	<u>Prior Audit Period Expenses</u>	<u>Current Audit Period Expenses</u>	<u>Contract to Date Expenses</u>
#WX2122.21 (2021/22) - Furnace	\$ 118,764	\$ 411,515	\$ 0	\$ 530,279	\$ 212,075	\$ 318,204	\$ 530,279
#WX2223.21 (2022/23) - Furnace	0	141,654	0	141,654	0	238,884	238,884
#WX2122.21 (2021/22) - Water	\$ 0	\$ 21,963	\$ 0	\$ 21,963	\$ 0	\$ 21,963	\$ 21,963
#WX2223.21 (2022/23) - Water	0	25,169	0	25,169	0	35,335	35,335
	<u>\$ 118,764</u>	<u>\$ 553,169</u>	<u>\$ 0</u>	<u>\$ 671,933</u>	<u>\$ 212,075</u>	<u>\$ 557,088</u>	<u>\$ 769,163</u>

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 of America 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, 2022, 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 September 7, 2023. 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. 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

September 7, 2023
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, 2022. 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, 2022.

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*, the *State Single Audit Guidelines*, 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*, the *State Single Audit Guidelines*, 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies 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

September 7, 2023
Madison, Wisconsin

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

Schedule of Findings and Questioned Costs

Year Ended December 31, 2022

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)	10.558
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
Head Start	93.600

<u>Name of State Major Program or Cluster</u>	<u>State ID No.</u>
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Wisconsin Home Energy Assistance Program – State Public Benefits	505.371
Food Distribution Cluster – TEFAP and Commodity Food Distribution	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, 2022

Section I - Summary of Auditor's Results (Continued)

Auditee qualified as low-risk auditee?

Federal

Yes

State

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

No

Department of Administration

No

Department of Public Instruction

No

Department of Children and Families

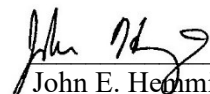
No

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

No

Name and signature of partner

Date of report


John E. Heffernan, CPA
September 7, 2023