

**United Migrant Opportunity
Services/UMOS INC.**

Milwaukee, Wisconsin

Audited Financial Statements

**For the Year Ended
June 30, 2009**

**Andrea & Orendorff LLP
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United Migrant Opportunity Services/UMOS INC.

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Andrea & Orendorff LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin

We have audited the accompanying statement of financial position of United Migrant Opportunity Services/UMOS INC. (a non-profit organization) as of June 30, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of United Migrant Opportunity Services/UMOS INC. as of June 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of United Migrant Opportunity Services/UMOS INC. taken as a whole. The accompanying Schedule of Expenditures of Federal Awards and Other Financial Assistance, is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the *State Single Audit Guidelines*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Andrea & Orendorff LLP

Andrea & Orendorff LLP
Certified Public Accountants
Kenosha, Wisconsin
December 14, 2009

United Migrant Opportunity Services/UMOS INC.

Statement of Financial Position

As of June 30, 2009

ASSETS

Current Assets

Cash and Cash Equivalents	\$	228,608
Investments in Marketable Securities		3,089,537
Accounts Receivable		65,105
Grants Receivable		1,885,977
Prepaid Expenses and Other Current Assets		156,384
Restricted Cash		254,529
Total Current Assets	\$	<u>5,680,140</u>

Investment in UMOS Enterprises 9,375

Property and Equipment, Net 14,086,176

Total Assets \$ 19,775,691

LIABILITIES AND NET ASSETS

Current Liabilities

Notes Payable - Current Portion	\$	274,924
Accounts Payable		822,783
Accrued Payroll and Related Expenses		1,605,769
Unearned Revenue		146,225
Total Current Liabilities	\$	<u>2,849,701</u>

Long-Term Liabilities

Change in Derivative Value Liability		740,807
Long-Term Notes Payable		7,790,898
Total Long-Term Liabilities		<u>8,531,705</u>

Total Liabilities \$ 11,381,406

Total Net Assets - Unrestricted 8,394,285

Total Liabilities and Net Assets \$ 19,775,691

The accompanying notes are an integral part of the financial statements.

United Migrant Opportunity Services/UMOS INC.
Statement of Activities
For the Year Ended June 30, 2009

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Non-Corporate Revenues			
Grants and Contracts	\$ 32,551,990	\$ -	\$ 32,551,990
Program Income	-	423,546	423,546
Rental Income	215,813	-	215,813
Other Income	233,184	-	233,184
	<u>33,000,987</u>	<u>423,546</u>	<u>33,424,533</u>
Net Assets Released from Restrictions	423,546	(423,546)	-
Total Non-Corporate Revenue	<u>\$ 33,424,533</u>	<u>\$ -</u>	<u>\$ 33,424,533</u>
Non-Corporate Expenses			
Salaries	14,010,193	-	14,010,193
Benefits	4,611,263	-	4,611,263
Information Technology	664,851	-	664,851
Equipment	315,792	-	315,792
Supplies	1,056,338	-	1,056,338
Training and Travel	912,430	-	912,430
Space and Related Costs	2,957,881	-	2,957,881
Participant Costs	3,363,242	-	3,363,242
Subcontracts	2,148,976	-	2,148,976
Purchased Services	557,762	-	557,762
Administrative	2,793,194	-	2,793,194
Total Non-Corporate Expenses	<u>\$ 33,391,922</u>	<u>\$ -</u>	<u>\$ 33,391,922</u>
Net Non-Corporate Income	32,611	-	32,611
Net Corporate Activity Income/(Loss)	<u>(711,865)</u>	<u>-</u>	<u>(711,865)</u>
Change in Net Assets Before Capital Additions, Federal Depreciation, and Accrued Vacation	\$ (679,254)	\$ -	\$ (679,254)
Capital Additions and Accrued Vacation	283,598	-	283,598
Change in Derivative Value	(331,407)	-	(331,407)
Change in Net Assets Before Federal Depreciation	<u>\$ (727,063)</u>	<u>\$ -</u>	<u>\$ (727,063)</u>
Federal Depreciation	<u>(280,195)</u>	<u>-</u>	<u>(280,195)</u>
Increase/(Decrease) in Net Assets	(1,007,258)	-	(1,007,258)
Net Assets, June 30, 2008	<u>9,401,543</u>	<u>-</u>	<u>9,401,543</u>
Net Assets, June 30, 2009	<u>\$ 8,394,285</u>	<u>\$ -</u>	<u>\$ 8,394,285</u>

The accompanying notes are an integral part of the financial statements.

United Migrant Opportunity Services/UMOS INC.
Statement of Cash Flows
For the Year Ended June 30, 2009

Cash Flows from Operating Activities

Increase/(Decrease) in Net Assets	\$ (1,007,258)
Adjustments to reconcile change in net assets to cash provided/(used) by operating activities:	
Depreciation	771,779
Change in Derivative Value	331,407
(Increase) Decrease In:	
Accounts Receivable	113,169
Grants Receivable	(264,132)
Prepaid Expenses and Other Current Assets	(19,062)
Increase (Decrease) In:	
Accounts Payable	(813,982)
Accrued Payroll and Related Expenses	587,840
Unearned Revenue	(1,866)
Net Cash Provided/(Used) by Operating Activities	\$ <u>(302,105)</u>

Cash Flows from Investing Activities

Acquisition of Property and Equipment	\$ (286,294)
Net Deposits to Restricted Cash	(41,318)
Unrealized Loss in Market Value of Marketable Securities Investments	467,211
Investment in Marketable Security Investments	(158,716)
Net Cash Provided/(Used) by Investing Activities	\$ <u>(19,117)</u>

Cash Flows from Financing Activities

Payments on Long-term Notes Payable	(258,631)
Net Cash Provided/(Used) by Financing Activities	\$ <u>(258,631)</u>

Net Increase/(Decrease) in Cash and Cash Equivalents **\$ (579,853)**

Cash and Cash Equivalents, June 30, 2008	808,461
Cash and Cash Equivalents, June 30, 2009	\$ <u><u>228,608</u></u>

Supplemental Schedule of Other Operating Activities

Interest Paid	\$ 422,034
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The accompanying notes are an integral part of the financial statements.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Operations

United Migrant Opportunity Services/UMOS INC. (UMOS) was organized as a nonprofit corporation in 1965. The organization was formed to develop and provide resources for the purpose of assisting farm workers, Hispanic, and low-income families through a variety of programs. The organization also owns five low income housing projects, Aurora Housing Center, Montello Housing Center, Claremont Housing Center, Jefferson Apartments, and Beaver Dam Apartments, which have been included in these statements. The organization is primarily supported through federal and state government grants.

Basis of Presentation

The classification of temporarily restricted net assets includes grant awards during the time period the funds are restricted to specific programs/expenses as defined in the awards. When expenses are incurred against these grant funds, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

Significant Policies

All financial statements are prepared using the accrual basis of accounting.

Cash and Cash Equivalents

Cash and Cash Equivalents include money market deposits.

Investments in Marketable Securities

Investments in Marketable Securities include cash and cash equivalents, mutual funds, and fixed income investments shown on the statement of financial position at market value. The primary objectives of UMOS investment activities are to preserve and protect investment principal, to remain sufficiently liquid to meet disbursement requirements which might reasonably be anticipated, and to manage the investment portfolio to maximize return consistent with the above objectives and other risk limitations as determined by management.

Receivables

No allowance for doubtful accounts is recorded as all receivables are considered collectible. Grants receivable consist primarily of amounts due from various Federal, State, and Local funding sources with most grants receivable due from Federal agencies and the State of Wisconsin.

Use of Estimates

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

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Grant Awards/Unearned Revenue

Grant revenue is recognized in the accounting period when the related expenses are incurred. Amounts received or receivable in excess of expenses are reflected as unearned revenue.

Performance contracts reimburse based on the accomplishment of contract objectives without regard to expenditures. Performance revenue is recognized in the accounting period when the contracted services have been performed.

Property and Equipment, Net

For financial statement purposes, the cost of property and equipment with a unit cost of \$5,000 or more is recorded as an asset and is depreciated over its estimated useful life using the straight-line method. The cost of property and equipment with a unit cost of \$5,000 or more purchased with grant funds and expensed to the grants is added back in total to unrestricted net assets while the related depreciation calculated in accordance with generally accepted accounting principles is deducted in total from unrestricted net assets.

Federal depreciation expense for assets purchased with grant funds was \$280,195. Depreciation expense for assets purchased with non-grant funds was \$491,584 for total depreciation of \$771,779.

The accounting policies of UMOS are in accordance with the terms of grant agreements and funding sources' prescribed cost principles in respect to Property and Equipment. The property and equipment acquired with grant funds is owned by UMOS while used in the program for which it was 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 therefrom, is subject to funding source regulations.

Income Taxes

UMOS is a private nonprofit corporation generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. It is also generally exempt from the franchise or income tax on state taxable incomes.

UMOS pays minor amounts of Federal and State corporate income taxes on unrelated business income related to net rental income received from the rental of commercial business property. For the year ended June 30, 2009, UMOS had \$19,485 of net federal taxable income resulting in \$2,923 of federal taxes owed. UMOS had a \$93,321 loss at June 30, 2007 that was carried forward to offset future taxable state income. At June 30, 2008, \$43,164 of state income was offset leaving \$50,157 to be carried forward. State taxable income at June 30, 2009 was \$20,485 which was offset with the \$50,157 carry forward leaving \$29,672 as a carry forward to offset future year's income.

United Migrant Opportunity Services/UMOS INC.

**Notes to Financial Statements
June 30, 2009**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cost Allocation

Wherever possible, costs are assigned to the grants that benefit directly from the grant expenditures. Certain costs such as occupancy and common office expenses are recorded in cost pools for eventual assignment to activities that benefit in common from the expenditures. Those allocations are based on full-time equivalent employees.

Administrative expenses are allocated to grants and non-grant activities monthly based on total relative expenditures of the grants and non-grant activities during each month of the fiscal year.

Advertising

Advertising costs of \$47,888 were incurred and expensed in the fiscal year.

Promises to Give

Non-employee promises to give pledged to UMOS are given revenue recognition under the terms of SFAS 116. Employee pledges for a previous capital campaign, which can be rescinded at any time, do not meet the criteria for revenue recognition under SFAS 116, *Accounting for Contributions Received and Contributions Made* and therefore are not reflected as contributions in the Statement of Activities until they are collected.

New Accounting Standards

In June 2006, the Financial Accounting Standards Board issued Interpretation No. 48, "Accounting for Uncertainty in Income Taxes," an interpretation of FASB Statement No. 109 (FIN 48), to create a single model to address accounting for uncertainty in tax position. FIN 48 clarifies the accounting for income taxes by prescribing a minimum recognition threshold a tax position is required to meet before being recognized in the financial statements. FIN 48 also provides guidance on de-recognition, measurement, classification, interest and penalties, disclosure and transition. FIN 48 was effective for fiscal years beginning after December 15, 2006, but the effective date has been deferred to fiscal years beginning after December 15, 2008 for certain nonpublic enterprises by FASB Staff Position No. FIN 48-3, "Effective Date of FASB Interpretation No. 48 for Certain Nonpublic Enterprises (FSP FIN 48-3)."

UMOS has elected to defer the adoption of FIN 48 and will continue to account for uncertain tax positions using the guidance in FASB Statement No. 5, "Accounting for Contingencies," until FIN 48 is adopted. The cumulative effect of adopting FIN 48 will be recorded as an adjustment of net assets on July 1, 2009. UMOS has not determined the effect, if any, the adoption of FIN 48 will have on their financial position and results of operations.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Adoption of New Accounting Principle

On September 15, 2006, the FASB issued Statement of Financial Accounting Standards No. 157, *Fair Value Measurements* (SFAS No. 157). This standard, which provides guidance for using fair value to measure assets and liabilities, applies whenever other standards require or permit assets or liabilities to be measured at fair value, but does not expand the use of fair value measurement. SFAS No. 157 establishes a fair value hierarchy that gives the highest priority to quoted prices in active markets and the lowest priority to unobservable data, and requires fair value measurements to be separately disclosed by Level within the hierarchy. UMOS' adoption of SFAS No. 157 on January 1, 2008, for assets and liabilities measured at fair value on a recurring basis and financial assets and liabilities measured at fair value on a nonrecurring basis did not have a material impact on UMOS' financial statements. See Note C Investments, for further details.

NOTE B – RESTRICTED CASH

UMOS has five notes payable due to the U.S. Department of Agriculture which requires UMOS to deposit a minimum of \$26,311 annually into reserve accounts until the amount in the reserve accounts reaches \$263,420. Use of funds in the reserve accounts requires the consent of the U.S. Department of Agriculture. Restricted Cash as of June 30, 2009 consists of reserve accounts in the amount of \$254,529.

NOTE C – INVESTMENTS (MARKETABLE SECURITIES AND AFFILIATED ORGANIZATIONS)

Marketable Securities Investments consist of :	
Cash and Cash Equivalents	\$ 449,230
Fixed Mutual Funds	1,123,543
Fixed Income Investments	<u>1,516,764</u>
Total Marketable Securities Investments	\$ <u>3,089,537</u>
Investment in UMOS Enterprises	\$ <u>9,375</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE C – INVESTMENTS (continued)

Unrealized loss on these investments for the year ending June 30, 2009 was \$467,211. Interest income on restricted cash funds and cash and cash equivalents as of June 30, 2009 was \$9,321. Investment administrative fees were \$10,010.

UMOS Enterprises, a wholly owned for profit subsidiary, was formed to conduct projects typical of UMOS but on a for profit basis. Initial capitalization was \$10,000. The second entity, Workforce Resources, a LLC in which UMOS owned 50%, was reduced to a single member LLC as UMOS bought out the other partner. The entity still exists and due to the fact that it is a single member LLC, the account balances have been incorporated into the UMOS statements for this report. The Statement of Financial Position and Statement of Activities is presented below.

**Workforce Resources, LLC
Statement of Financial Position
As of June 30, 2009**

Assets	
Current Assets	
Cash	<u>\$ 43,150</u>
Total Current Assets	<u>43,150</u>
Total Assets	<u>43,150</u>
Liabilities and Net Assets	
Total Net Assets-Unrestricted	<u>43,150</u>
Total Liabilities and Net Assets	<u>\$ 43,150</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE C – INVESTMENTS (continued)

**Workforce Resources, LLC
Statement of Activities
For the Year Ended June 30, 2009**

Revenues		
Interest	\$	-
Total Revenues		-
Expenses		
Administrative		-
Total Expenses		-
Decrease in Net Assets		-
Net Assets, June 30, 2008		<u>43,150</u>
Net Assets, June 30, 2009	\$	<u>43,150</u>

SFAS No. 157, *Fair Value Measurements*, establishes a fair hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs consist of observable inputs other than quoted prices in active markets for identical assets, and Level 3 inputs have the lowest priority. The Plan uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. The Plan uses Level 1 inputs.

Level 1 Fair Value Measurements

Fair values are based on quoted prices (unadjusted) in active markets for identical assets that the plan has the ability to access at the measurement date (e.g. prices derived from NYSE, NASDAQ or Chicago Board of Trade).

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE C – INVESTMENTS (continued)

Level 2 Fair Value Measurements

Fair Values are based on inputs other than quoted price included in level 1 that are observable for valuing the asset or liability, either directly or indirectly (i.e. interest rate and yield curves observable at commonly quoted intervals, default rates, etc.). Observable inputs include quoted price for similar assets or liabilities in active or non-active markets. Level 2 inputs may also include insignificant adjustments to market observable inputs.

Level 3 Fair Value Measurements

Fair Values are based on unobservable inputs for valuing the asset or liability. Unobservable inputs are those that reflect the plan's own assumptions about the assumptions that market participant would use in pricing the asset, based on the best information available in the circumstances. An example could be real estate valuations, which require significant judgment.

UMOS' investments are reported at fair value in the statement of financial position.

		Fair Value Measurements at Reporting Date Using:		
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>June 30, 2009</u>				
Cash	\$ 449,230	\$ 449,230	\$ -	\$ -
Fixed Mutual Funds	1,123,543	1,123,543	-	-
Fixed Income Investments	1,516,764	1,516,764	-	-
Umos Enterprises	9,735	9,735	-	-
Total	<u>\$ 3,099,272</u>	<u>\$ 3,099,272</u>	<u>\$ -</u>	<u>\$ -</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE D – PROPERTY AND EQUIPMENT, NET

A summary of property and equipment as of June 30, 2009 is as follows:

	Non- <u>Federal</u>		<u>Federal</u>		<u>Total</u>
Land	\$ 1,845,539	\$	218,500	\$	2,064,039
Buildings	10,376,755		4,924,408		15,301,163
Equipment and vehicles	<u>298,095</u>		<u>1,944,657</u>		<u>2,242,752</u>
Subtotal	\$ 12,520,389	\$	7,087,565	\$	19,607,954
Accumulated depreciation	<u>(2,080,676)</u>		<u>(3,441,102)</u>		<u>(5,521,778)</u>
PROPERTY AND EQUIPMENT, NET	\$ <u>10,439,713</u>	\$	<u>3,646,463</u>	\$	<u>14,086,176</u>

NOTE E – UMOS DERIVATIVE FINANCIAL INSTRUMENTS

UMOS makes limited use of derivative financial instruments for the purpose of managing interest rate fluctuations. The initial and ongoing intent of two interest rate swap agreements that UMOS entered into was and still is to provide a cap or ceiling on the interest rate paid by UMOS on outstanding debt over a portion of the life of the debt.

The interest rate swap agreement with US Bank is used to convert UMOS floating rate tax free Revenue Bond long term debt to a fixed rate of 5.89%. The principle amount outstanding on this debt to US Bank was \$ 6,647,039 at June 30, 2009.

At the time of entering into the outstanding interest rate swap agreement, UMOS made the decision to lock in the 5.89% interest rate until June 1, 2016 at which time the swap agreement matures and the debt becomes subject to the floating interest rate until the debt is completely paid off on October 1, 2026. UMOS decided the 5.89% rate was an acceptable and affordable rate of interest for the period ending June 1, 2016.

At June 30, 2009 the floating rate on the Revenue Bonds was 3.56%. The differentials paid or received on the interest rate swap agreement are recognized in the financial records as adjustments to interest expense.

UMOS is exposed to a credit loss in the event of non-performance by the other party to the interest rate swap agreement. UMOS does not anticipate nonperformance by the other party.

At June 30, 2009, the interest rate swap agreement had a negative market value of \$740,807 which has been set up in the UMOS financial statements as a liability and an expense. The swap agreement is held only to provide a cap/ceiling to the interest rate paid on the Revenue Bonds and not for investment purposes. It is the intent of UMOS to hold this interest rate swap agreement to maturity and final settlement at no additional profit or cost to UMOS.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE F – NOTES PAYABLE

Note Payable – Bank Line of Credit at June 30, 2009 is \$250,000 bearing an interest rate of LIBOR (London Inter bank Official Rate) plus 3.25%. The line of credit outstanding was \$0 at June 30, 2009.

Long-term notes payable at June 30, 2009 consist of the following:

Note payable to U.S. Department of Agriculture due in annual payments of \$3,648, including interest of 1%, with unpaid principal and interest due August 2027. The note is collateralized by the Aurora Housing Center.	\$ 48,967
Note payable to U.S. Department of Agriculture due in annual payments of \$8,889, including interest of 1%, with unpaid principal and interest due November 2031. The note is collateralized by the Aurora Housing Center.	195,432
Note payable to U.S. Department of Agriculture due in annual payments of \$7,156, including interest of 1%, with all unpaid principal and interest due April 2030. The note is collateralized by the Montello Housing Center.	125,283
Note payable to U.S. Department of Agriculture due in annual payments of \$13,103, including interest of 1%, with all unpaid principal and interest due July 2031. The note is collateralized by the Beaver Dam apartments.	241,460
Note payable to U.S. Department of Agriculture due in annual payments of \$11,637, including interest of 1%, with all unpaid principal and interest due June 2035. The note is collateralized by the Claremont Housing Center.	261,848
Promissory note to U.S. Department of Agriculture assumed as part of the Jefferson Apartments net assets acquired October 18, 2006. Interest rate is 1% with final payment due October 31, 2039.	31,065
Promissory note to U.S. Department of Agriculture for the Jefferson Apartments acquired October 18, 2006. Interest rate is 1% with final payment due October 31, 2039.	339,728
Note payable to Minnesota Housing Finance Agency (MHFA) due in full on October 17, 2033 at 0% interest. The note is collateralized by the Claremont Housing project.	175,000

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE F – NOTES PAYABLE (continued)

Redevelopment Authority of the City of Milwaukee, Wisconsin Variable Rate Demand Redevelopment Revenue Bonds Series 2006 (United Migrant Opportunity Services/UMOS Inc. Project). Original face value of \$6,950,000, with an interest rate based on the LIBOR index rate plus the applicable margin. Payments began on February 1, 2008 with scheduled maturity on October 1, 2026.

The Revenue Bonds are collateralized mainly by a mortgage, security agreement, assignment of rents and leases, and a fixture financing statement. The security agreement, dated June 1, 2006, by UMOS to Redevelopment Authority of the City of Milwaukee, Wisconsin is assigned to US Bank. Significant terms of the security agreement include:

- Restriction on additional indebtedness of not more than \$50,000
- Restriction on contingent liabilities
- Marketable Securities on hand of not less than \$2,500,000 with composition requirements
- Minimum profitability as defined for the Chase property of \$1 or more
- Minimum fixed charge coverage rates as defined not to be less than 1.05 to 1. UMOS was fully compliant with the security agreement.

	<u>6,647,039</u>
TOTAL LONG-TERM NOTES PAYABLE	8,065,822
Less Current Portion	<u>274,924</u>
LONG-TERM NOTES PAYABLE	<u><u>\$ 7,790,898</u></u>

Principal payments due by year are as follows:

2010	\$ 274,924
2011	289,203
2012	304,237
2013	320,410
2014	337,423
2015-2039	<u>6,539,625</u>
	<u><u>\$ 8,065,822</u></u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE G – CONCENTRATION OF CREDIT RISK

UMOS maintains cash balances and money market accounts in more than one bank. Accounts at each institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash balances in excess of FDIC coverage are not collaterally secured. Cash balances in excess of FDIC coverage are \$4,538 at June 30, 2009.

In addition, as of June 30, 2009, UMOS has \$246,334 invested in money market accounts.

UMOS has sufficient investments in marketable securities to cover cash balances not collaterally secured.

NOTE H – OPERATING LEASES

UMOS leases various facilities and equipment for operation of its programs. Operating lease payments for the year ended June 30, 2009 were \$782,227. Future minimum lease payments beyond June 30, 2009 are as follows:

2010	\$	493,235
2011		79,436
2012		45,294
2013		13,502
2014		<u>1,125</u>
	\$	<u><u>632,592</u></u>

NOTE I – RETIREMENT PLANS

UMOS has a defined contribution retirement plan authorized under section 401(k) which covers substantially all regular and seasonal employees who have been employed by the organization for one year, work a minimum of 500 hours, and are at least 18 years of age. There are two elements to the plan consisting of employer and employee contributions. Both types of contributions vest immediately. Employee contributions are optional.

Effective January 1, 2009, the 401(k) retirement plan became a Safe Harbor 401(k) plan, whereas UMOS commits to making certain contributions. This commitment to make contributions enables UMOS to simplify the administration of the plan by ensuring that non-discrimination regulations are met. In order to maintain the "Safe Harbor" status, UMOS will make a contribution equal to 3% of eligible employees' compensation. In addition, UMOS may also make an additional 2% contribution of the eligible employees' compensation. UMOS made contributions of \$755,830 including plan expenses for the year ended June 30, 2009.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE J - EXECUTIVE ADMINISTRATIVE STAFF BENEFIT PLAN

The UMOS Executive Plan exists for the benefit of members of its executive administrative staff. The UMOS CEO/President has the authority to update the list of eligible executive administrative staff. The plan provides for the following benefits:

- An additional 5% pension contribution on employee earnings that exceed 92% of the maximum Social Security wage base through December 31, 2008. This changed to 2% on January 1, 2009 as part of the Safe Harbor provision.
- 4% of annual employee earnings to be used for long-term care insurance, long-term disability insurance, life insurance, and/or contributions to the Section 125 flex benefit plan and 457 Plan.
- At June 30, 2009, \$22,671 has been accumulated in the 457 Plan. The investment asset and the related potential liability for the executive administrative staff is not recorded on the UMOS balance sheet at June 30, 2009.

As of January 1, 2009, the UMOS CEO/President is no longer in the Executive Administrative Staff Benefit Plan.

NOTE K – CEO/PRESIDENT COMPENSATION AND BENEFIT PLAN

Due to funding source requirements on executive level pay, the CEO/President's compensation package was revised to comply. Effective January 1, 2009, the CEO/President's compensation was aligned with the Federal Government Office of Personnel executive level II pay. Also, \$40,940 of additional fringe benefits consisting of long term care insurance, 457 plan contributions, supplemental health and life insurance were granted by the UMOS Board of Directors.

At June 30, 2009, \$55,290 has been accumulated in the 457 Plan, of which \$13,250 was contributed during fiscal year 2009. The investment asset and the related potential liability to the CEO/President are not recorded on the UMOS balance sheet at June 30, 2009.

NOTE L – CONCENTRATION OF RISK

UMOS receives grants from various Federal, State, and Local agencies whose programs rely on the availability of funding from the Federal and State governments. Approximately 98% of grant and housing revenues are from government agencies.

NOTE M – CONTINGENT RECEIVABLE/PAYABLE

Certain UMOS grants are subject to audit by the grantor on termination of the grants. No refunds are recorded for potential refunds or receivables to grantors that may result from audit adjustments until the audits are complete.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE N – CHANGES IN NET ASSETS

To comply with generally accepted accounting principles, UMOS records in its financial records the cost, less accumulated depreciation of property and equipment which was purchased with grant funds. In addition, the accrued vacation pay due employees is reflected in net assets and current liabilities. Specifically by fund, center, or apartments, the following summary of changes to net assets is presented:

	UMOS Grant Operating Fund	UMOS Operating Fund	Aurora Housing Center	Montello Housing Center	Beaver Dam Apartments	Claremont Housing Center	Jefferson Apartments	Total
Net Assets, June 30, 2008	\$ -	\$7,583,133	\$575,528	\$4,187	\$272,077	\$319,802	\$ 646,816	\$9,401,543
Net Income(Loss)	(30,363)	(693,865)	2,640	7,044	6,125	10,976	36,189	(661,254)
Change in Derivative Value	-	(331,407)	-	-	-	-	-	(331,407)
Property and Equipment purchased with grant funds during fiscal year 2009	-	268,294	-	-	-	-	-	268,294
Depreciation of property and equipment purchased with grant funds	-	(200,400)	(37,842)	(295)	(5,277)	(8,230)	(28,151)	(280,195)
Increase in vacation pay accrual during fiscal 2009	-	(2,696)	-	-	-	-	-	(2,696)
Transfer from UMOS Operating Fund	<u>30,363</u>	<u>(30,363)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets, June 30, 2009	<u>\$ -</u>	<u>\$6,592,696</u>	<u>\$540,326</u>	<u>\$10,936</u>	<u>\$272,925</u>	<u>\$322,548</u>	<u>\$654,854</u>	<u>\$8,394,285</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2009

NOTE O – FUNCTIONAL CLASSIFICATION OF EXPENSES

The following program and supporting services are reflected in the statement of activities for the year ended June 30, 2009:

	<u>Amount</u>	<u>Percentage</u>
Federal, State and Local Programs (Non-Corporate Expenses)		
Employment & training	\$ 24,019,986	71.9%
Child education	6,377,740	19.1%
AIDS programs	299,494	0.9%
Homeless/shelter/food programs	557,908	1.7%
Community based programs	1,751,030	5.2%
Housing expenses	<u>385,763</u>	<u>1.2%</u>
Total Non-Corporate Expenses	\$ <u>33,391,921</u>	<u>100%</u>

NOTE P – MATCH

UMOS received a certain amount of match during the year ended June 30, 2009 consisting of donated services of unpaid volunteers in the Head Start program. This match is not recorded on the Statement of Activities because these services do not meet the definition of professional services as defined in SFAS 116, *Accounting for Contributions Received and Contributions Made*.

NOTE Q – PARTICIPANT DIRECT PAYMENTS

The State Department of Workforce Development made W-2 participant direct payments totaling \$16,440,118 on behalf of UMOS for the year ended June 30, 2009. This information is not included in the Schedule of Federal Awards and Other Financial Assistance and the Statements of Activities and Cash Flows for the year ended June 30, 2009.

NOTE R – SUBSEQUENT EVENTS

After June 30, 2009 but prior to the issuance of this audit report, UMOS incurred the loss of funding for two of its major programs. The Cameron Works Program expired September 30, 2009. This program accounted for approximately \$3.7 million of funding at June 30, 2009. A restructuring of contractors and program components by the State Department of Workforce Development to the W2 program resulted in an approximate \$11 million loss of funding, which excludes participant direct payments. This loss will be incurred effective April 1, 2010.

United Migrant Opportunity Services/UMOS INC.

**SUPPLEMENTARY
INFORMATION**

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

	Department of Agriculture							
	10.405		10.558		10.561			
	Total	Fair Labor Housing (1)	10.405 Subtotal	CACFP (2)	10.558 Subtotal	FSET (3)	FSET (4)	10.561 Subtotal
Non - Corporate Revenues								
Grant and Contracts	\$ 32,551,990	100,843	\$ 100,843	-	-	78,832	211,514	\$ 290,346
Program Income	423,546	-	-	109,444	109,444	-	-	-
Rental Income	215,813	-	-	-	-	-	-	-
Other Income	233,184	-	-	-	-	-	-	-
In Kind Contributions	369,606	-	-	-	-	-	-	-
Total Non - Corporate Revenue	\$ 33,794,139	100,843	\$ 100,843	109,444	\$ 109,444	78,832	211,514	\$ 290,346
Non - Corporate Expenses								
Salaries	\$ 14,010,193	36,522	\$ 36,522	-	-	33,068	68,350	\$ 101,418
Benefits	4,611,263	12,013	12,013	-	-	9,039	24,606	33,645
Information Technology	664,851	2,097	2,097	-	-	412	1,133	1,545
Equipment Minor Expenses	315,792	-	-	-	-	-	-	-
Supplies	1,056,338	521	521	-	-	1,260	3,500	4,760
Training & Travel	912,430	6,122	6,122	-	-	202	469	671
Space and Related Expenses	2,957,881	759	759	-	-	7,187	17,384	24,571
Participant Expenses	3,363,242	-	-	109,444	109,444	21,691	47,367	69,058
Subcontracts	2,148,976	-	-	-	-	-	28,036	28,036
Purchased Services	557,762	33,377	33,377	-	-	-	-	-
Administrative Expenses	2,793,194	9,432	9,432	-	-	5,973	20,669	26,642
In Kind Contributions	369,606	-	-	-	-	-	-	-
Total Non - Corporate Expenses	\$ 33,761,528	100,843	\$ 100,843	109,444	\$ 109,444	78,832	211,514	\$ 290,346
Net Non - Corporate Income	32,611	-	-	-	-	-	-	-
Net Corporate Activity Income	(711,865)	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	\$ (679,254)	-	\$ -	-	\$ -	-	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	3,403	-	-	-	-	-	-	-
Change in Derivative Value	(331,407)	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	\$ (1,007,258)	-	\$ -	-	\$ -	-	-	\$ -
Net Assets June 30, 2008	9,401,543	-	-	-	-	-	-	-
Net Assets June 30, 2009	\$ 8,394,285	-	\$ -	-	\$ -	-	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

	Department of Justice				Department of Labor			
	16.575		16.588		17.258			
	VOCA (5)	VOCA (6)	16.575 Subtotal	OJA Domestic Violence (7)	16.588 Subtotal	MAWIB Youth (8)	MAWIB WIA (9)	17.258 Subtotal
Non - Corporate Revenues								
Grant and Contracts	57,358	18,407	\$ 75,765	41,434	\$ 41,434	36,578	225,520	\$ 262,098
Program Income	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
In Kind Contributions	11,921	9,682	21,603	-	-	-	-	-
Total Non - Corporate Revenue	69,279	28,089	\$ 97,368	41,434	\$ 41,434	36,578	225,520	\$ 262,098
Non - Corporate Expenses								
Salaries	37,274	12,655	\$ 49,929	24,332	\$ 24,332	19,880	128,959	\$ 148,839
Benefits	12,641	4,427	17,068	7,872	7,872	6,619	41,795	48,414
Information Technology	497	(198)	299	462	462	242	1,594	1,836
Equipment Minor Expenses	(497)	-	(497)	-	-	-	-	-
Supplies	2,158	-	2,158	1,503	1,503	1,007	5,618	6,625
Training & Travel	-	-	-	809	809	72	474	546
Space and Related Expenses	5,549	1,523	7,072	2,793	2,793	4,554	27,734	32,288
Participant Expenses	-	-	-	-	-	16	288	304
Subcontracts	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	38	38	-	38	38
Administrative Expenses	(264)	-	(264)	3,625	3,625	4,188	19,020	23,208
In Kind Contributions	11,921	9,682	21,603	-	-	-	-	-
Total Non - Corporate Expenses	69,279	28,089	\$ 97,368	41,434	\$ 41,434	36,578	225,520	\$ 262,098
Net Non - Corporate Income	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	\$ -	-	\$ -	-	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	\$ -	-	\$ -	-	-	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	\$ -	-	\$ -	-	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

Department of Labor									
17.264									
	WIA 167 Farm Worker (WI)	WIA 167 Farm Worker (MO)	WIA 167 Farm Worker (WI)	WIA 167 Farm Worker (WI)	WIA 167 Farm Worker (MO)	WIA 167 Farm Worker (MO)	WIA Kaiser (16)	Mid America Migrant Farmworker Housing (17)	17.264 Subtotal
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	
Non - Corporate Revenues									
Grant and Contracts	1,183,037	1,107	103	9,596	934,592	4,003	420,425	398,242	\$ 2,951,105
Program Income	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	1,183,037	1,107	103	9,596	934,592	4,003	420,425	398,242	\$ 2,951,105
Non - Corporate Expenses									
Salaries	374,181	-	-	1,628	302,404	-	278,086	197,106	\$ 1,153,405
Benefits	129,029	-	-	560	103,245	(22)	95,124	64,161	392,097
Information Technology	95,569	-	-	-	65,701	-	4,224	3,556	169,050
Equipment Minor Expenses	428	-	-	-	1,251	-	-	-	1,679
Supplies	35,468	-	-	367	28,712	(118)	197	9,793	74,419
Training & Travel	77,208	-	-	-	70,977	-	4,724	26,695	179,604
Space and Related Expenses	76,445	825	95	383	56,097	(17)	1,093	28,087	163,008
Participant Expenses	291,586	200	-	5,956	218,220	4,000	-	-	519,962
Subcontracts	-	-	-	-	-	-	-	27,270	27,270
Purchased Services	713	-	-	-	12,168	-	-	3,750	16,631
Administrative Expenses	102,410	82	8	702	75,817	160	36,977	37,824	253,980
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	1,183,037	1,107	103	9,596	934,592	4,003	420,425	398,242	\$ 2,951,105
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	-	-	-	-	-	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	-	-	-	-	-	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

	Department of Labor		Federal Emergency Management Agency				Department of Education		
	17.269					83.523		84.287	
	MATC	17.269	Emergency	Emergency	Emergency	Emergency	83.523	21ST	84.287
	WISTECH	Subtotal	Food & Shelter	Food & Shelter	Food & Shelter	Food & Shelter	Subtotal	Comm. Learning	Subtotal
	(18)		(19)	(20)	(21)	(22)		(23)	
Non - Corporate Revenues									
Grant and Contracts	46,945	\$ 46,945	220	1,240	400	1,270	\$ 3,130	42,233	\$ 42,233
Program Income	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	46,945	\$ 46,945	220	1,240	400	1,270	\$ 3,130	42,233	\$ 42,233
Non - Corporate Expenses									
Salaries	28,529	\$ 28,529	-	-	-	-	\$ -	27,692	\$ 27,692
Benefits	9,711	9,711	-	-	-	-	-	4,098	4,098
Information Technology	1,444	1,444	-	-	-	-	-	-	-
Equipment Minor Expenses	-	-	-	-	-	-	-	-	-
Supplies	144	144	-	-	-	-	-	1,405	1,405
Training & Travel	1,713	1,713	-	-	-	-	-	(992)	(992)
Space and Related Expenses	1,166	1,166	-	-	-	-	-	197	197
Participant Expenses	-	-	220	1,240	400	1,270	3,130	7,254	7,254
Subcontracts	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-
Administrative Expenses	4,238	4,238	-	-	-	-	-	2,579	2,579
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	46,945	\$ 46,945	220	1,240	400	1,270	\$ 3,130	42,233	\$ 42,233
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	\$ -	-	-	-	-	\$ -	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	\$ -	-	-	-	-	\$ -	-	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	\$ -	-	-	-	-	\$ -	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

	National Council on Disability		Department of Human Services							
	92.283		93.009			93.086			93.118	
	WI Hispanic Tobacco Network	92.283 Subtotal	Compassion Capital Fund	Compassion Capital Fund	93.009 Subtotal	Healthy Marriage	Healthy Marriage	93.086 Subtotal	U.S. Conferance of Mayors	93.118 Subtotal
	(24)		(25)	(26)		(27)	(28)		(29)	
Non - Corporate Revenues										
Grant and Contracts	3,256	\$ 3,256	150,985	82,334	\$ 233,319	41,631	7,171	\$ 48,802	8,722	\$ 8,722
Program Income	-	-	-	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	4,121	-	4,121	-	-
Total Non - Corporate Revenue	3,256	\$ 3,256	150,985	82,334	\$ 233,319	45,752	7,171	\$ 52,923	8,722	\$ 8,722
Non - Corporate Expenses										
Salaries	-	\$ -	54,566	25,332	\$ 79,898	26,048	5,962	\$ 32,010	4,854	\$ 4,854
Benefits	-	-	18,407	8,866	27,273	8,935	2,088	11,023	1,435	1,435
Information Technology	-	-	1,279	659	1,938	639	(175)	464	152	152
Equipment Minor Expenses	-	-	240	474	714	-	-	-	-	-
Supplies	-	-	5,032	6,180	11,212	1,044	541	1,585	1,078	1,078
Training & Travel	-	-	3,855	1,667	5,522	612	(180)	432	138	138
Space and Related Expenses	-	-	16,432	5,967	22,399	-	(1,982)	(1,982)	228	228
Participant Expenses	3,256	3,256	50	800	850	-	-	-	-	-
Subcontracts	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	37,359	26,190	63,549	-	-	-	125	125
Administrative Expenses	-	-	13,765	6,199	19,964	4,353	917	5,270	712	712
In Kind Contributions	-	-	-	-	-	4,121	-	4,121	-	-
Total Non - Corporate Expenses	3,256	\$ 3,256	150,985	82,334	\$ 233,319	45,752	7,171	\$ 52,923	8,722	\$ 8,722
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	\$ -	-	-	\$ -	-	-	\$ -	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

Department of Human Services

93.558

	Child Welfare (30)	Child Welfare (31)	Child Welfare (32)	W-2 Case Management (33)	W-2 Job Training (34)	W-2 SSI (35)	93.558 Subtotal
Non - Corporate Revenues							
Grant and Contracts	15,247	14,767	29,537	9,884,046	6,013,205	1,044,464	\$ 17,001,266
Program Income	-	-	-	284,490	1,500	-	285,990
Rental Income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-
Total Non - Corporate Revenue	15,247	14,767	29,537	10,168,536	6,014,705	1,044,464	\$ 17,287,256
Non - Corporate Expenses							
Salaries	9,740	9,182	19,168	3,597,917	2,671,349	396,009	\$ 6,703,365
Benefits	2,941	3,306	6,209	1,228,266	916,990	135,555	2,293,267
Information Technology	15	33	62	232,938	117,989	7,191	358,228
Equipment Minor Expenses	-	-	-	2,007	1,546	-	3,553
Supplies	68	80	143	218,023	182,616	15,323	416,253
Training & Travel	485	179	508	54,100	66,610	6,998	128,880
Space and Related Expenses	319	543	1,095	989,702	773,777	123,959	1,889,395
Participant Expenses	-	-	-	1,833,623	98,782	40,349	1,972,754
Subcontracts	-	-	-	1,037,772	463,200	237,481	1,738,453
Purchased Services	-	-	-	118,353	177,713	8,766	304,832
Administrative Expenses	1,679	1,444	2,352	855,835	544,133	72,833	1,478,276
In Kind Contributions	-	-	-	-	-	-	-
Total Non - Corporate Expenses	15,247	14,767	29,537	10,168,536	6,014,705	1,044,464	\$ 17,287,256
Net Non - Corporate Income	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	-	-	-	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	-	-	-	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

Department of Human Services

	93.569				93.596		
	Comprehensive Crisis Relief ARRA (36)	Comprehensive Crisis Relief (37)	Comprehensive Crisis Relief (38)	93.569 Subtotal	Wisconsin Works (W-2) Child Care Block Grant (39)	Wisconsin Works (W-2) Child Care Block Grant (40)	93.596 Subtotal
Non - Corporate Revenues							
Grant and Contracts	108,891	238,385	171,989	\$ 519,265	395,134	450,749	\$ 845,883
Program Income	-	-	-	-	-	-	-
Rental Income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-
Total Non - Corporate Revenue	108,891	238,385	171,989	\$ 519,265	395,134	450,749	\$ 845,883
Non - Corporate Expenses							
Salaries	8,238	40,295	38,118	\$ 86,651	122,501	111,508	\$ 234,009
Benefits	2,966	12,540	13,352	28,858	40,766	39,029	79,795
Information Technology	-	885	899	1,784	440	861	1,301
Equipment Minor Expenses	-	-	-	-	2,164	19,781	21,945
Supplies	7,004	3,342	3,329	13,675	18,392	18,305	36,697
Training & Travel	5,704	4,788	5,745	16,237	490	354	844
Space and Related Expenses	48,016	13,457	15,023	76,496	61,259	56,447	117,706
Participant Expenses	27,773	136,168	81,102	245,043	-	-	-
Subcontracts	-	-	-	-	146,545	203,720	350,265
Purchased Services	2,175	7,247	-	9,422	2,577	515	3,092
Administrative Expenses	7,015	19,663	14,421	41,099	-	229	229
In Kind Contributions	-	-	-	-	-	-	-
Total Non - Corporate Expenses	108,891	238,385	171,989	\$ 519,265	395,134	450,749	\$ 845,883
Net Non - Corporate Income	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	-	\$ -	-	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	\$ -	-	-	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	-	\$ -	-	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

Department of Human Services

	93.600				93.658		
	Migrant Head Start Grantee (41)	Migrant Head Start Grantee (42)	Migrant Head Start Delegate (43)	Migrant Head Start Delegate (44)	93.600 Subtotal	LaCausa Latina Resource (45)	93.658 Subtotal
Non - Corporate Revenues							
Grant and Contracts	407,447	2,016,482	560,855	1,800,399	\$ 4,785,183	1,127	\$ 1,127
Program Income	-	-	-	5,468	5,468	-	-
Rental Income	-	-	-	-	-	-	-
Other Income	-	4	-	6	10	-	-
In Kind Contributions	-	150,696	1,451	191,735	343,882	-	-
Total Non - Corporate Revenue	407,447	2,167,182	562,306	1,997,608	\$ 5,134,543	1,127	\$ 1,127
Non - Corporate Expenses							
Salaries	161,912	762,904	243,866	799,828	\$ 1,968,510	781	\$ 781
Benefits	36,837	208,063	59,952	222,212	527,064	232	232
Information Technology	13,700	77,894	5,965	12,501	110,060	7	7
Equipment Minor Expenses	1,360	53,562	3,726	222,013	280,661	-	-
Supplies	22,275	280,086	33,044	50,678	386,083	22	22
Training & Travel	65,622	155,201	82,887	124,374	428,084	-	-
Space and Related Expenses	42,853	149,613	49,391	90,891	332,748	13	13
Participant Expenses	23,915	114,651	21,546	89,345	249,457	-	-
Subcontracts	-	-	-	-	-	-	-
Purchased Services	6,746	31,354	14,369	22,583	75,052	-	-
Administrative Expenses	32,227	183,158	46,109	171,448	432,942	72	72
In Kind Contributions	-	150,696	1,451	191,735	343,882	-	-
Total Non - Corporate Expenses	407,447	2,167,182	562,306	1,997,608	\$ 5,134,543	1,127	\$ 1,127
Net Non - Corporate Income	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	-	-	\$ -	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	\$ -	-	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	-	-	\$ -	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

Department of Human Services

	93.917		93.940				93.940 Subtotal	Total Federal Financial Assistance	
	Ryan White Community Care Services (46)	Ryan White Community Care Services (47)	HIV Prevention SE WI (48)	HIV Prevention SE WI (49)	HIV Community Planning (50)	HIV Community Planning (51)			
Non - Corporate Revenues									
Grant and Contracts	41,727	138,954	\$ 180,681	50,827	52,251	4,876	6,288	\$ 114,242	\$ 27,555,645
Program Income	3,231	-	3,231	-	1,340	-	-	1,340	405,473
Rental Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	10
In Kind Contributions	-	-	-	-	-	-	-	-	369,606
Total Non - Corporate Revenue	44,958	138,954	\$ 183,912	50,827	53,591	4,876	6,288	\$ 115,582	\$ 28,330,734
Non - Corporate Expenses									
Salaries	23,627	70,621	\$ 94,248	23,977	26,983	-	-	\$ 50,960	\$ 10,825,952
Benefits	7,552	24,646	32,198	8,288	9,372	-	-	17,660	3,543,723
Information Technology	3,202	1,505	4,707	1,769	1,062	-	23	2,854	658,228
Equipment Minor Expenses	-	-	-	-	-	-	-	-	308,055
Supplies	941	3,828	4,769	2,592	6,218	-	150	8,960	971,869
Training & Travel	2,113	2,783	4,896	1,422	3,649	1,871	3,812	10,754	784,260
Space and Related Expenses	1,767	6,838	8,605	2,693	2,824	-	-	5,517	2,682,979
Participant Expenses	300	10,889	11,189	2,156	(1,704)	600	1,650	2,702	3,194,403
Subcontracts	-	4,832	4,832	-	-	-	-	-	2,148,856
Purchased Services	1,775	1,231	3,006	3,360	-	2,019	250	5,629	514,791
Administrative Expenses	3,681	11,781	15,462	4,570	5,187	386	403	10,546	2,328,012
In Kind Contributions	-	-	-	-	-	-	-	-	369,606
Total Non - Corporate Expenses	44,958	138,954	\$ 183,912	50,827	53,591	4,876	6,288	\$ 115,582	\$ 28,330,734
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	\$ -	-	-	-	-	\$ -	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	\$ -	-	-	-	-	\$ -	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	\$ -	-	-	-	-	\$ -	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

State and Local Programs

	Homeless Shelter	Homeless Shelter	DPI Head Start	Migrant Day Care	Migrant Day Care	Sexual Assault Services	Minnesota Tobacco Grant	Minnesota Tobacco Grant	Potawatomi Ambassador Program
	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
Non - Corporate Revenues									
Grant and Contracts	16,922	18,591	66,752	470,609	93,506	16,354	87,165	6,612	2,056
Program Income	-	-	-	635	-	-	-	1,253	-
Rental Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	250	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	16,922	18,591	66,752	471,494	93,506	16,354	87,165	7,865	2,056
Non - Corporate Expenses									
Salaries	-	4,063	39,713	181,781	43,148	9,146	48,896	5,351	-
Benefits	-	1,421	10,642	54,782	14,157	3,082	13,851	2,153	-
Information Technology	-	103	-	7,990	1,440	185	972	247	-
Equipment Minor Expenses	-	-	-	7,125	302	-	-	-	-
Supplies	-	63	2,900	21,174	4,612	596	6,466	(42)	219
Training & Travel	-	2,081	1,000	6,884	2,394	794	6,276	1,020	-
Space and Related Expenses	203	1,463	600	25,027	7,988	1,061	2,608	(1,647)	-
Participant Expenses	15,305	7,990	6,663	125,338	1,739	-	-	-	-
Subcontracts	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	300	926	9,436	-	494	37	1,690
Administrative Expenses	1,414	1,407	4,934	40,467	8,290	1,490	7,602	746	147
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	16,922	18,591	66,752	471,494	93,506	16,354	87,165	7,865	2,056
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	-	-	-	-	-	-	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2008	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	-	-	-	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

State and Local Programs

	Potawatomi W-2 Women Transition (61)	Wisconsin Ethnic Network Collaborative (62)	Wisconsin Ethnic Network Collaborative (63)	PSI Human Trafficking (64)	PSI Human Trafficking (65)	Parenting Education (66)	DOC Offenders (67)	UW Tobacco (68)	UW Tobacco (69)
Non - Corporate Revenues									
Grant and Contracts	2,128	70,427	102,059	30,501	22,663	3,072	112,126	7,777	4,501
Program Income	-	-	345	7,518	-	463	-	-	-
Rental Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	2,128	70,427	102,404	38,019	22,663	3,535	112,126	7,777	4,501
Non - Corporate Expenses									
Salaries	44	39,262	45,829	19,839	13,355	-	58,027	3,316	1,610
Benefits	15	13,355	16,019	6,821	4,680	-	19,792	1,194	563
Information Technology	2	953	2,469	462	191	-	2,680	-	-
Equipment Minor Expenses	199	-	-	-	-	-	-	-	-
Supplies	1,561	2,482	5,263	578	461	3,270	3,328	2,478	60
Training & Travel	-	3,050	3,267	2,816	958	-	873	-	-
Space and Related Expenses	24	4,824	4,541	1,384	1,315	-	16,962	-	-
Participant Expenses	-	(509)	7,427	2,798	-	-	-	-	2,088
Subcontracts	-	-	120	-	-	-	-	-	-
Purchased Services	100	250	9,390	-	-	-	-	-	-
Administrative Expenses	183	6,760	8,079	3,321	1,703	265	10,464	789	180
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	2,128	70,427	102,404	38,019	22,663	3,535	112,126	7,777	4,501
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	-	-	-	-	-	-	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2008	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	-	-	-	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

State & Local Programs

	Domestic Abuse Health	Domestic Abuse Health	WI Coalition Against Sexual Assault	United Way Healthy Girls	Faye McBeth	Otto Bremer	Jane Pettit	Mi Arcos Latina Resource	MPS Safe Place
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
Non - Corporate Revenues									
Grant and Contracts	17,536	29,949	14,842	32,253	20,861	7,879	202	49,989	-
Program Income	-	-	-	-	150	-	-	-	7,709
Rental Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	17,536	29,949	14,842	32,253	21,011	7,879	202	49,989	7,709
Non - Corporate Expenses									
Salaries	10,154	16,876	8,552	17,870	12,146	1,802	-	29,048	24,944
Benefits	3,426	5,900	2,975	5,978	3,898	631	-	10,239	8,075
Information Technology	342	1,103	132	281	187	185	-	821	827
Equipment Minor Expenses	-	-	-	111	-	-	-	-	-
Supplies	450	599	405	1,715	508	13	142	2,008	-
Training & Travel	261	1,539	666	1,672	1,678	848	45	113	298
Space and Related Expenses	1,268	1,285	653	1,669	762	3,804	-	3,270	358
Participant Expenses	-	-	-	-	-	-	-	-	-
Subcontracts	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	74	-	-	-	-	-	-
Administrative Expenses	1,635	2,647	1,385	2,957	1,832	596	15	4,490	3,570
In Kind Contributions	-	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	17,536	29,949	14,842	32,253	21,011	7,879	202	49,989	38,072
Net Non - Corporate Income	-	-	-	-	-	-	-	-	(30,363)
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	-	-	-	-	-	-	(30,363)
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	30,363
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2008	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	-	-	-	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

State & Local Programs

	Cameron ARRA Youth (79)	Cameron STEM (80)	Cameron NEG (81)	Cameron Solutions (82)	Cameron Solutions (83)	Total State and Other Financial Assistance	Total Program Activity
Non - Corporate Revenues							
Grant and Contracts	65,770	4,974	59,363	979,499	2,579,407	\$ 4,996,345	\$ 32,551,990
Program Income	-	-	-	-	-	18,073	423,546
Rental Income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	250	260
In Kind Contributions	-	-	-	-	-	-	369,606
Total Non - Corporate Revenue	65,770	4,974	59,363	979,499	2,579,407	\$ 5,014,668	\$ 33,345,402
Non - Corporate Expenses							
Salaries	44,136	3,482	36,758	662,190	1,715,194	\$ 3,096,532	\$ 13,922,484
Benefits	14,781	1,079	13,014	231,326	574,290	1,038,139	4,581,862
Information Technology	-	-	-	(15,693)	-	5,879	664,107
Equipment Minor Expenses	-	-	-	-	-	7,737	315,792
Supplies	1,232	-	618	3,298	7,870	74,327	1,046,196
Training & Travel	361	96	3,474	25,520	46,371	114,355	898,615
Space and Related Expenses	-	-	-	-	-	79,422	2,762,401
Participant Expenses	-	-	-	-	-	168,839	3,363,242
Subcontracts	-	-	-	-	-	120	2,148,976
Purchased Services	-	-	-	-	-	22,697	537,488
Administrative Expenses	5,260	317	5,499	72,858	235,682	436,984	2,764,996
In Kind Contributions	-	-	-	-	-	-	369,606
Total Non - Corporate Expenses	65,770	4,974	59,363	979,499	2,579,407	\$ 5,045,031	\$ 33,375,765
Net Non - Corporate Income	-	-	-	-	-	(30,363)	(30,363)
Net Corporate Activity Income	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation	-	-	-	-	-	\$ (30,363)	\$ (30,363)
Transfer to Corporate Activity Income	-	-	-	-	-	30,363	30,363
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-
Change in Derivative Value	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	\$ -	\$ -
Net Assets June 30, 2008	-	-	-	-	-	-	-
Net Assets June 30, 2009	-	-	-	-	-	\$ -	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2009

	Housing					Corporate		
	Aurora Housing (84)	Montello Housing (85)	Beaver Dam Housing (86)	Claremont Housing (87)	Jefferson Housing (88)	Housing Subtotal	Corporate Activity (89)	Grand Total
Non - Corporate Revenues								
Grant and Contracts		-	-	-		\$ -	-	\$ 32,551,990
Program Income	-	-	-	-	-	-	-	423,546
Rental Income	32,224	15,778	48,379	46,013	73,419	215,813	-	215,813
Other Income	81,458	32,461	27,611	50,015	41,379	232,924	-	233,184
In Kind Contributions	-	-	-	-	-	-	-	369,606
Total Non - Corporate Revenue	113,682	48,239	75,990	96,028	114,798	\$ 448,737	-	\$ 33,794,139
Non - Corporate Expenses								
Salaries	27,761	9,878	19,332	22,230	8,508	\$ 87,709	-	\$ 14,010,193
Benefits	9,882	3,535	6,867	6,093	3,024	29,401	-	4,611,263
Information Technology	-	-	-	-	744	744	-	664,851
Equipment Minor Expenses	-	-	-	-	-	-	-	315,792
Supplies	5,709	1,875	1,626	932	-	10,142	-	1,056,338
Training & Travel	5,308	2,157	1,569	3,072	1,709	13,815	-	912,430
Space and Related Expenses	50,769	20,026	32,608	41,363	50,714	195,480	-	2,957,881
Participant Expenses	-	-	-	-	-	-	-	3,363,242
Subcontracts	-	-	-	-	-	-	-	2,148,976
Purchased Services	4,913	2,024	1,544	5,802	5,991	20,274	-	557,762
Administrative Expenses	6,700	1,700	6,319	5,560	7,919	28,198	-	2,793,194
In Kind Contributions	-	-	-	-	-	-	-	369,606
Total Non - Corporate Expenses	111,042	41,195	69,865	85,052	78,609	\$ 385,763	-	\$ 33,761,528
Net Non - Corporate Income	2,640	7,044	6,125	10,976	36,189	62,974	(711,865)	32,611
Net Corporate Activity Income	-	-	-	-	-	-	(711,865)	(711,865)
Change in Net Assets Before Capital Additions, Depreciation and Vacation	2,640	7,044	6,125	10,976	36,189	\$ 62,974	(711,865)	\$ (679,254)
Transfer to Corporate Activity Income	-	-	-	-	-	-	(30,363)	-
Capital Add., Depreciation, and Vacation	(37,842)	(295)	(5,277)	(8,230)	(28,151)	(79,795)	83,198	3,403
Change in Derivative Value	-	-	-	-	-	-	(331,407)	(331,407)
Increase (Decrease) in Net Assets	(35,202)	6,749	848	2,746	8,038	\$ (16,821)	(990,437)	\$ (1,007,258)
Net Assets June 30, 2008	575,528	4,187	272,077	319,802	646,816	1,818,410	7,583,133	9,401,543
Net Assets June 30, 2009	540,326	10,936	272,925	322,548	654,854	\$ 1,801,589	6,592,696	\$ 8,394,285

United Migrant Opportunity Services/UMOS INC.

**Notes to the Schedule of Expenditures of Federal Awards
and Other Financial Assistance**

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards and Other Financial Assistance include the federal and state grant activity of UMOS and are presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*.

NOTE 2 – MATCH

The Schedule of Expenditures of Federal Awards and Other Financial Assistance includes in-kind match required by grant funds. In-kind match is recorded at market value and is recognized in the period received. The in-kind match relates primarily to the Head Start Program and consists of volunteer services. In-kind match is not recorded on the Statement of Activities because it does not meet the definition of professional services as defined in SFAS 116, *Accounting for Contributions Received and Contributions Made*.

NOTE 3 – PARTICIPANT DIRECT PAYMENTS

The State Department of Workforce Development made W-2 participant direct payments totaling \$16,440,118 on behalf of UMOS for the year ended June 30, 2009. This information is not included in the Schedule of Federal Awards and Other Financial Assistance and the Statements of Activities and Cash Flows for the year ended June 30, 2009.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
FEDERAL FINANCIAL ASSISTANCE PROGRAMS		
DEPARTMENT OF AGRICULTURE		
CFDA #10.405		
(1) Farm Labor Housing	U.S.Dept of Agriculture	10/01/08 - 09/30/09
CFDA #10.558		
(2) CACFP	U.S.Dept of Agriculture	
CFDA #10.561		
(3) FSET	U.S.Dept of Agriculture	05/01/09 - 10/31/09
(4) FSET	U.S.Dept of Agriculture	01/01/09 - 02/28/09
DEPARTMENT OF JUSTICE		
CFDA #16.575		
(5) VOCA	State of Wisconsin-Dept. of Justice	10/01/08 - 09/30/09
(6) VOCA	State of Wisconsin-Dept. of Justice	10/01/07 - 09/30/08
CFDA #16.588		
(7) OJA Domestic Violence	State of Wisconsin-Dept. of Justice	07/01/08 - 09/30/09
DEPARTMENT OF LABOR		
CFDA #17.258		
(8) WIA Youth	Milw Area Workforce Invest Board	11/01/08 - 06/30/09
(9) WIA	Milw Area Workforce Invest Board	07/01/08 - 06/30/09
CFDA #17.264		
(10) WIA 167 Farm Worker (WI)	U.S. Department of Labor Employment and Training Administration	07/01/08 - 06/30/09

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2008 through June 30, 2009.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
DEPARTMENT OF LABOR (Continued)		
(11) WIA 167 Farm Worker (MO)	U.S. Department of Labor Employment and Training Administration	07/01/09 - 06/30/10
(12) WIA 167 Farm Worker (WI)	U.S. Department of Labor Employment and Training Administration	07/01/09 - 06/30/10
(13) WIA 167 Farm Worker (WI)	U.S. Department of Labor Employment and Training Administration	07/01/07 - 06/30/08
(14) WIA 167 Farm Worker (MO)	U.S. Department of Labor Employment and Training Administration	07/01/08 - 06/30/09
(15) WIA 167 Farm Worker (MO)	U.S. Department of Labor Employment and Training Administration	07/01/07 - 06/30/08
(16) WIA Kaiser	Kaiser Group	07/01/08 - 06/30/09
(17) Mid America Migrant Farmworker Housing	U.S. Department of Labor Employment and Training Administration	07/01/08 - 06/30/09
CFDA #17.269		
(18) MATC WISTECH	U.S. Department of Labor Employment and Training Administration	07/01/08 - 12/31/09

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2008 through June 30, 2009.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
FEDERAL EMERGENCY MANAGEMENT AGENCY		
CFDA #83.523		
(19) Emergency Food & Shelter (Wautoma)	Emergency Food and Shelter National Board Program	05/01/09 - 10/31/08
(20) Emergency Food & Shelter (Wautoma)	Emergency Food and Shelter National Board Program	04/01/08 - 10/31/08
(21) Emergency Food & Shelter (Green Bay)	Emergency Food and Shelter National Board Program	05/01/09 - 12/31/09
(22) Emergency Food & Shelter (Green Bay)	Emergency Food and Shelter National Board Program	04/01/08 - 10/31/08
DEPARTMENT OF EDUCATION		
CFDA #84.287		
(23) MPS 21st Community Learning	Milwaukee Public Schools	09/01/07 - 08/31/08
NATIONAL COUNCIL ON DISABILITY		
CDFA #92.283		
(24) WI Hispanic Tobacco Network	Board of Regents at UW-Madison	10/01/06 - 06/30/07
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
CDFA #93.009		
(25) Compassion Capital Fund	DHSS- Admin for Children & Youth	09/30/08 - 09/29/09
(26) Compassion Capital Fund	DHSS- Admin for Children & Youth	09/30/07 - 09/29/08
CDFA #93.086		
(27) Healthy Marriage	Center for Self - Sufficiency	10/01/08 - 09/30/09
(28) Healthy Marriage	Center for Self - Sufficiency	10/01/07 - 09/30/08

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2008 through June 30, 2009.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)		
CFDA #93.118		
(29) U.S. Conference of Mayors	COMREF	03/01/09 - 09/15/09
CFDA #93.558		
(30) La Causa Child Welfare	La Causa, Inc	05/16/09 - 12/31/09
(31) La Causa Child Welfare	La Causa, Inc	01/01/09 - 04/30/09
(32) La Causa Child Welfare	La Causa, Inc	07/01/08 - 12/31/08
(33) W-2 Case Management	State of WI -Dept Workforce Dev	01/01/08 - 12/31/09
(34) W-2 Job Training	State of WI -Dept Workforce Dev	01/01/08 - 12/31/09
(35) W-2 SSI	State of WI -Dept Workforce Dev	01/01/08 - 12/31/09
CFDA #93.569		
(36) Comprehensive Crisis Relief (ARRA)	State of WI -Dept Workforce Dev	02/18/09 - 09/01/09
(37) Comprehensive Crisis Relief	State of WI -Dept Workforce Dev	01/01/09 - 12/31/09
(38) Comprehensive Crisis Relief	State of WI -Dept Workforce Dev	01/01/08 - 12/31/08
CFDA #93.596		
(39) WI Works (W-2) Child Care Block Grant	State of WI -Dept Workforce Dev	01/01/09 - 12/31/09
(40) WI Works (W-2) Child Care Block Grant	State of WI -Dept Workforce Dev	01/01/08 - 12/31/08
CFDA #93.600		
(41) Migrant Head Start Grantee	U.S. DHHS - Children & Family Services	04/01/09 - 03/31/10
(42) Migrant Head Start Grantee	U.S. DHHS - Children & Family Services	04/01/08 - 03/31/09

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2008 through June 30, 2009.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)		
(43) Migrant Head Start Delegate	Texas Migrant Council	02/01/09 - 01/31/10
(44) Migrant Head Start Delegate	Texas Migrant Council	02/01/08 - 01/31/09
CFDA #93.658		
(45) La Causa Latina Resource	La Causa, Inc	09/25/05 - 06/30/09
CFDA #93.917		
(46) Ryan White Community Care Services	Dept. of Health & Family Services	04/01/09 - 03/31/10
(47) Ryan White Community Care Services	Dept. of Health & Family Services	04/01/08 - 03/31/09
CFDA #93.940		
(48) HIV Prevention SE (WI)	State of Wisconsin-Dept. of Health & Family Services	01/01/09 - 12/31/09
(49) HIV Prevention SE (WI)	State of Wisconsin-Dept. of Health & Family Services	01/01/08 - 12/31/08
(50) HIV Community Planning	State of Wisconsin - Dept of Health & Family Services	01/01/09 - 12/31/09
(51) HIV Community Planning	State of Wisconsin - Dept of Health & Family Services	01/01/08 - 12/31/08
STATE AND OTHER FINANCIAL ASSISTANCE		
(52) Homeless Shelter	State of Wisconsin - Dept. of Commerce	01/01/09 - 12/31/09
(53) Homeless Shelter	State of Wisconsin - Dept. of Commerce	01/01/08 - 12/31/08

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2008 through June 30, 2009.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
STATE AND OTHER FINANCIAL ASSISTANCE (Continued)		
(54) DPI Headstart	State of Wisconsin - Dept. of Public Instruction	07/01/08 - 06/30/09
(55) Migrant Day Care	State of Wisconsin - Dept. of Commerce	01/01/08 - 12/31/08
(56) Migrant Day Care	State of Wisconsin-Dept. of Justice	01/01/09 - 12/31/09
(57) Sexual Assault Services	State of Wisconsin-Dept. of Justice	01/01/09 - 12/31/09
(58) Minnesota Tobacco Grant	MN Partnership for Action Against Tobacco	08/01/08 - 07/31/09
(59) Minnesota Tobacco Grant	MN Partnership for Action Against Tobacco	08/01/06 - 07/31/08
(60) Potawatomi Ambassador Program	Potawatomi Bingo Casino	05/01/07 - 09/30/08
(61) Potawatomi W-2 Women in Transition	Potawatomi Bingo Casino	12/01/06 - 02/28/09
(62) Wisconsin Ethnic Network Collaborative	Black Health Coalition of WI Tobacco	01/01/09 - 12/31/09
(63) Wisconsin Ethnic Network Collaborative	Black Health Coalition of WI Tobacco	07/01/08 - 12/31/08
(64) PSI Human Trafficking	Practical Strategies, Inc.	10/01/08 - 08/30/09
(65) PSI Human Trafficking	Practical Strategies, Inc.	10/01/07 - 09/30/08
(66) Parenting Education	Richard L Weiss TTEE	05/01/08 - 04/30/09
(67) DOC Offenders	State of WI-Dept of Corrections	09/01/08 - 06/30/09
(68) U.W. System Tobacco	Board of Regents-UW System	07/01/08 - 03/31/09

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2008 through June 30, 2009.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
STATE AND OTHER FINANCIAL ASSISTANCE (Continued)		
(69) U.W. System Tobacco	Board of Regents-UW System	09/01/07 - 06/30/08
(70) Domestic Abuse Health	State of WI-Dept of Health and Family Services	01/01/09 - 12/31/09
(71) Domestic Abuse Health	State of WI-Dept of Health and Family Services	01/01/08 - 12/31/08
(72) WI Coalition Against Sexual Assault	WICASA	11/01/07 - 09/30/08
(73) United Way Healthy Girls	United Way	09/01/08 - 11/30/09
(74) Faye McBeth	Faye McBeth Foundation	12/29/08 - 12/28/09
(75) Otto Bremer Foundation Immigration	Otto Bremer Foundation	09/01/07 - 02/28/09
(76) Jane Pettit Foundation	Jane Bradley Pettit Foundation	06/01/07 - 08/31/08
(77) MI Arcos Latina Resource	State of WI-Dept of Health and Family Services	07/01/08 - 06/30/09
(78) MPS Safe Place	Milwaukee Public Schools	09/02/08 - 01/31/09
(79) Cameron ARRA Youth	Cameron Works	04/01/09 - 09/30/09
(80) Cameron STEM	Cameron Works	04/01/09 - 09/30/09
(81) Cameron NEG	Cameron Works	04/01/09 - 09/30/09
(82) Cameron Solutions	Cameron Works	10/01/08 - 09/30/09
(83) Cameron Solutions	Cameron Works	10/01/08 - 09/30/09

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2008 through June 30, 2009.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
HOUSING		
(84) Aurora Housing	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/08 - 06/30/09
(85) Montello Housing	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/08 - 06/30/09
(86) Beaver Dam Housing	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/08 - 06/30/09
(87) Claremont Center	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/08 - 06/30/09
(88) Jefferson	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/08 - 06/30/09
CORPORATE		
(89) Corporate Activity	Various, Interest, Donations, etc.	07/01/08 - 06/30/09

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2008 through June 30, 2009.

United Migrant Opportunity Services/UMOS INC.
Combining Statement of Financial Position
As of June 30, 2009

	Grant Operating Fund	UMOS Operating Fund	Aurora Housing Center	Montello Housing Center	Beaver Dam Housing Apartments	Claremont Housing Center	Jefferson Housing Apartments	Total
Current Assets								
Cash and Cash Equivalents	\$ (263,602)	\$ 470,283	\$ (6,483)	\$ (2,316)	\$ 10,126	\$ 2,776	\$ 17,824	\$ 228,608
Investments in Marketable Securities	-	3,089,537	-	-	-	-	-	3,089,537
Accounts Receivable	32,228	10,365	4,424	926	2,767	2,902	11,493	65,105
Grants Receivable	1,885,977	-	-	-	-	-	-	1,885,977
Prepaid Expenses and Other Assets	73,155	83,229	-	-	-	-	-	156,384
Restricted Cash	-	-	52,682	16,667	69,389	30,730	85,061	254,529
Total Current Assets	<u>\$ 1,727,758</u>	<u>\$ 3,653,414</u>	<u>\$ 50,623</u>	<u>\$ 15,277</u>	<u>\$ 82,282</u>	<u>\$ 36,408</u>	<u>\$ 114,378</u>	<u>\$ 5,680,140</u>
Investments in UMOS Enterprises	-	9,375	-	-	-	-	-	9,375
Property and Equipment, Net	-	11,114,963	759,983	124,710	437,487	731,041	917,992	14,086,176
Total Assets	<u>\$ 1,727,758</u>	<u>\$ 14,777,752</u>	<u>\$ 810,606</u>	<u>\$ 139,987</u>	<u>\$ 519,769</u>	<u>\$ 767,449</u>	<u>\$ 1,032,370</u>	<u>\$ 19,775,691</u>
Current Liabilities								
Notes Payable - Current Portion	\$ -	\$ 225,812	\$ 12,848	\$ 5,938	\$ 10,737	\$ 9,073	\$ 10,516	\$ 274,924
Accounts Payable	788,410	12,885	16,916	1,632	360	1,715	865	822,783
Accrued Payroll and Related Expenses	823,486	753,961	8,965	2,136	5,024	6,338	5,859	1,605,769
Unearned Revenue	146,225	-	-	-	-	-	-	146,225
Total Current Liabilities	<u>\$ 1,758,121</u>	<u>\$ 992,658</u>	<u>\$ 38,729</u>	<u>\$ 9,706</u>	<u>\$ 16,121</u>	<u>\$ 17,126</u>	<u>\$ 17,240</u>	<u>\$ 2,849,701</u>
Change in Derivative Value Liability	-	740,807	-	-	-	-	-	740,807
Long-Term Notes Payable	-	6,421,228	231,551	119,345	230,723	427,775	360,276	7,790,898
Total Long-Term Notes Payable	<u>-</u>	<u>7,162,035</u>	<u>231,551</u>	<u>119,345</u>	<u>230,723</u>	<u>427,775</u>	<u>360,276</u>	<u>8,531,705</u>
Total Liabilities	<u>\$ 1,758,121</u>	<u>\$ 8,154,693</u>	<u>\$ 270,280</u>	<u>\$ 129,051</u>	<u>\$ 246,844</u>	<u>\$ 444,901</u>	<u>\$ 377,516</u>	<u>\$ 11,381,406</u>
Net Assets	<u>(30,363)</u>	<u>6,623,059</u>	<u>540,326</u>	<u>10,936</u>	<u>272,925</u>	<u>322,548</u>	<u>654,854</u>	<u>8,394,285</u>
Total Liabilities and Net Assets	<u>\$ 1,727,758</u>	<u>\$ 14,777,752</u>	<u>\$ 810,606</u>	<u>\$ 139,987</u>	<u>\$ 519,769</u>	<u>\$ 767,449</u>	<u>\$ 1,032,370</u>	<u>\$ 19,775,691</u>



Andrea & Orendorff LLP

Certified Public Accountants

United Migrant Opportunity Services/UMOS INC.

Notes to Supplementary Information
June 30, 2009

NOTE A – SUPPLEMENTARY INFORMATION

The information included in the previous pages, although not considered necessary for a fair presentation of financial position, is presented primarily for supplemental analysis purposes. This supplementary information has been subjected to the audit procedures applied in the examination of the basic financial statements, and, in our opinion, is fairly stated in all material respects in relation to the financial statements above.

Andrea & Orendorff LLP

Andrea & Orendorff LLP
Certified Public Accountants
Kenosha, Wisconsin
December 14, 2009



**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
United Migrant Opportunity Services/UMOS INC.

We have audited the financial statements of United Migrant Opportunity Services/UMOS INC. as of and for the year ended June 30, 2009, and have issued our report thereon dated December 14, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered United Migrant Opportunity Services/UMOS INC.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of United Migrant Opportunity Services/UMOS INC.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of United Migrant Opportunity Services/UMOS INC.'s internal control.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be detected or prevented by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organizations control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (continued)

Compliance

As part of obtaining reasonable assurance about whether United Migrant Opportunity Services/UMOS INC.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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 that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Andrea E. Orendorff LLP

Andrea & Orendorff LLP
Certified Public Accountants
Kenosha, WI
December 14, 2009



REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT GUIDELINES

Board of Directors
United Migrant Opportunity Services/UMOS INC.

Compliance

We have audited the compliance of United Migrant Opportunity Services/UMOS INC. (a non-profit organization) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* that are applicable to each of its major federal programs for the year ended June 30, 2009. United Migrant Opportunity Services/UMOS INC.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the United Migrant Opportunity Services/UMOS INC.'s management. Our responsibility is to express an opinion on United Migrant Opportunity Services/UMOS INC.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *and Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*. Those standards and OMB Circular A-133 and *Guidelines* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about United Migrant Opportunity Services/UMOS INC.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on United Migrant Opportunity Services/UMOS INC.'s compliance with those requirements.

In our opinion, United Migrant Opportunity Services/UMOS INC. complied in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN
ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE SINGLE AUDIT
GUIDELINES (continued)**

Internal Control Over Compliance

The management of United Migrant Opportunity Services/UMOS INC. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered United Migrant Opportunity Services/UMOS INC.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of United Migrant Opportunity Services/UMOS INC.'s internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to administer a federal program such that there is more than a remote likelihood that non compliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Andrea E. Orendorff LLP

Andrea & Orendorff LLP
Certified Public Accountants
Kenosha, WI
December 14, 2009

United Migrant Opportunity Services/UMOS INC.

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009**

Section I – Summary of Auditor’s Results

Financial Statements

Type of Auditor’s report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness identified?	No
• Significant deficiencies identified that are not considered to be material weaknesses?	None reported
Type of Auditors’ report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	No
Identification of major programs:	

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
17.264	Migrant & Seasonal Farmworkers
93.558	Temporary Assistance for Needy Families
93.600	Headstart

Dollar threshold used to distinguish between Type A and Type B:	\$ 849,922
Auditee qualified as low-risk auditee?	Yes

United Migrant Opportunity Services/UMOS INC.
Schedule of Findings and Questioned Costs (continued)
For the Year Ended June 30, 2009

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

Section IV – 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 and Family Services No
Department of Workforce Development No

Was a Management Letter or other document conveying audit comments issued as a result of this audit? No

Name and signature of partner



Kathryn A. Andrea

Date of Report

December 14, 2009