

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

Milwaukee, Wisconsin

Audited Financial Statements

**For the Year Ended
June 30, 2011**

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

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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, 2011, and the related statements of activities, functional expenses 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, 2011, 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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.



Andrea & Orendorff LLP
Certified Public Accountants
Kenosha, Wisconsin
December 19, 2011

United Migrant Opportunity Services/UMOS INC.

Statement of Financial Position

As of June 30, 2011

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 561,736
Investments in Marketable Securities	2,864,244
Accounts Receivable, net of allowance of \$25,483	102,408
Grants Receivable	1,508,070
Prepaid Expenses and Other Current Assets	122,371
Restricted Cash	273,908
Total Current Assets	<u>5,432,737</u>

Investment in UMOS Enterprises 9,375

Property and Equipment, Net 13,194,699

Total Assets \$ 18,636,811

LIABILITIES AND NET ASSETS

Current Liabilities

Notes Payable - Current Portion	\$ 300,997
Line of Credit	349,413
Accounts Payable	600,964
Accrued Payroll and Related Expenses	1,321,397
Unearned Revenue	136,668
Total Current Liabilities	<u>2,709,439</u>

Derivative Value Liability 835,566
Long-Term Notes Payable 7,205,998
Total Long-Term Notes Payable 8,041,564

Total Liabilities 10,751,003

Total Net Assets - Unrestricted 7,885,808

Total Liabilities and Net Assets \$ 18,636,811

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, 2011

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Non-Corporate Revenues			
Grants and Contracts	\$ 19,932,671	-	\$ 19,932,671
Program Income	-	376,424	376,424
Rental Income	269,981	-	269,981
Other Income	169,963	-	169,963
	<u>20,372,615</u>	<u>376,424</u>	<u>20,749,039</u>
Net Assets Released from Restrictions	376,424	(376,424)	-
Total Non-Corporate Revenue	<u>\$ 20,749,039</u>	<u>-</u>	<u>\$ 20,749,039</u>
Non-Corporate Expenses			
Salaries	9,219,088	-	9,219,088
Benefits	2,827,927	-	2,827,927
Information Technology	665,885	-	665,885
Equipment	114,216	-	114,216
Supplies	614,357	-	614,357
Training and Travel	972,716	-	972,716
Space and Related Costs	1,804,179	-	1,804,179
Participant Costs	2,013,752	-	2,013,752
Subcontracts	472,723	-	472,723
Purchased Services	392,035	-	392,035
Administrative	1,838,662	-	1,838,662
Total Non-Corporate Expenses	<u>20,935,540</u>	<u>-</u>	<u>20,935,540</u>
Net Non-Corporate Income	(186,501)	-	(186,501)
Net Corporate Activity Income/(Loss)	<u>(198,215)</u>	<u>-</u>	<u>(198,215)</u>
Change in Net Assets Before Capital Additions, Federal Depreciation, Accrued Vacation and Derivative Value	(384,716)	-	(384,716)
Capital Additions and Accrued Vacation	144,310	-	144,310
Decrease in Derivative Value	82,304	-	82,304
Change in Net Assets Before Federal Depreciation	<u>(158,102)</u>	<u>-</u>	<u>(158,102)</u>
Federal Depreciation	<u>(285,715)</u>	<u>-</u>	<u>(285,715)</u>
Increase/(Decrease) in Net Assets	(443,817)	-	(443,817)
Net Assets, June 30, 2010	<u>8,329,625</u>	<u>-</u>	<u>8,329,625</u>
Net Assets, June 30, 2011	<u>\$ 7,885,808</u>	<u>-</u>	<u>\$ 7,885,808</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, 2011

Cash Flows from Operating Activities

Increase/(Decrease) in Net Assets \$ (443,817)

Adjustments to reconcile change in net assets to
cash provided/(used) by operating activities:

Amortization 29,427
Depreciation 750,671
Change in Derivative Value (82,304)

Changes in Current Assets and Liabilities:

Decrease in Accounts Receivable 40,635
Increase in Grants Receivable (322,155)
Increase in Prepaid Expenses and Other Current Assets (27,267)
Increase in Accounts Payable 123,555
Increase in Accrued Payroll and Related Expenses 198,091
Increase in Unearned Revenue 95,381

Net Cash Provided/(Used) by Operating Activities \$ 362,217

Cash Flows from Investing Activities

Acquisition of Property and Equipment \$ (343,281)
Net Deposits to Restricted Cash (13,506)
Unrealized Gain in Market Value of Marketable Securities Investments (152,314)
Proceeds from Marketable Security Investments 751,767
Investments in Marketable Security Investments (158,716)

Net Cash Provided/(Used) by Investing Activities \$ 83,950

Cash Flows from Financing Activities

Proceeds from Line of Credit \$ 99,413
Payments on Long-term Notes Payable (283,192)

Net Cash Provided/(Used) by Financing Activities \$ (183,779)

Net Increase/(Decrease) in Cash and Cash Equivalents \$ 262,388

Cash and Cash Equivalents, June 30, 2010 299,348
Cash and Cash Equivalents, June 30, 2011 \$ 561,736

Supplemental Schedule of Other Operating Activities

Interest Paid \$ 399,341

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

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

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

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. A \$25,483 allowance for doubtful accounts has been established and recorded in the financial statements. Management's review of the outstanding accounts receivable determined certain accounts from outstanding housing tenants are deemed questionable as to their collectability.

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, 2011

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 \$285,715. Depreciation expense for assets purchased with non-grant funds was \$464,956 for total depreciation of \$750,671.

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. However, UMOS is subject to income tax on its unrelated business activity which is debt-financed rental income.

UMOS is subject to 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, 2011, UMOS had a \$21,638 net federal taxable loss that will be carried forward to offset future taxable income. UMOS had a \$93,321 loss at June 30, 2007 that was carried forward to offset future taxable state income. For the years ending June 30, 2008 and 2009, \$43,165 and \$20,485 respectively of state income was offset leaving \$29,671 as a carry forward. This \$29,671 carry forward is combined with the June 30, 2010 and June 30, 2011 net loss amounts of \$28,610 and \$21,638 respectively resulting in a \$79,919 net loss carry forward to offset the future years' state taxable income.

United Migrant Opportunity Services/UMOS INC.

**Notes to Financial Statements
June 30, 2011**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes (continued)

UMOS believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

UMOS' federal Exempt Organization Business Income Tax Returns (Form 990T) for 2007, 2008, and 2009 are subject to examination by the IRS, generally for three years after they were filed. The State of Wisconsin can also examine the state's returns for three years.

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 \$37,966 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 as defined in FASB ACS 958-605 (formerly SFAS No. 116 *Accounting for Contributions Received and Contributions Made.*) Employee pledges for a previous capital campaign, which can be rescinded at any time, do not meet the criteria for revenue recognition under FASB ACS 958 therefore are not reflected as contributions in the Statement of Activities until they are collected.

NOTE B – RESTRICTED CASH

UMOS has five notes payable due to the U.S. Department of Agriculture which requires UMOS to make deposits 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, 2011 consists of reserve accounts in the amount of \$273,908.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

NOTE C – INVESTMENTS (MARKETABLE SECURITIES AND AFFILIATED ORGANIZATIONS)

UMOS has implemented the accounting standard regarding fair value measurements. The standard defines fair value, establishes a framework for measuring fair value in accordance with generally accepted accounting principles, and expands disclosures about fair value measurements. The input levels used for valuing investments are not necessarily an indication of risk.

Level 1

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).

Level 2

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 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 using Level 1 inputs and consist of the following at June 30, 2011:

Marketable Securities Investments	
Cash and Cash Equivalents	\$ 4,846
Fixed Mutual Funds	2,004,683
Fixed Income Investments	<u>854,715</u>
Total Marketable Securities Investments	<u>\$ 2,864,244</u>
Investment in UMOS Enterprises	<u>\$ 9,375</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

NOTE C – INVESTMENTS (continued)

Unrealized gain on these investments for the year ending June 30, 2011 was \$152,314. Interest income on restricted cash funds and cash and cash equivalents as of June 30, 2011 was \$680. Investment administrative fees were \$6,485.

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 are presented below.

**Workforce Resources, LLC
Statement of Financial Position
As of June 30, 2011**

Assets	
Current Assets	
Cash	\$ 42,602
Total Current Assets	<u>42,602</u>
Total Assets	<u><u>42,602</u></u>
 Liabilities and Net Assets	
Total Net Assets-Unrestricted	<u>42,602</u>
Total Liabilities and Net Assets	<u><u>\$ 42,602</u></u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

NOTE C – INVESTMENTS (continued)

**Workforce Resources, LLC
Statement of Activities
For the Year Ended June 30, 2011**

Total Revenues	\$	-
Total Expenses		<u>-</u>
Increase in Net Assets		-
Net Assets, June 30, 2010		<u>42,602</u>
Net Assets, June 30, 2011	\$	<u><u>42,602</u></u>

NOTE D – PROPERTY AND EQUIPMENT, NET

A summary of property and equipment as of June 30, 2011 is as follows:

	<u>Non- Federal</u>	<u>Federal</u>	<u>Total</u>
Land and Land Improvements	\$ 1,881,348	\$ 218,500	\$ 2,099,848
Buildings and Improvements	10,633,883	4,995,093	15,628,976
Equipment and vehicles	<u>278,032</u>	<u>2,197,997</u>	<u>2,476,029</u>
Subtotal	12,793,263	\$ 7,411,590	\$ 20,204,853
Accumulated depreciation	<u>(3,001,760)</u>	<u>(4,008,394)</u>	<u>(7,010,154)</u>
PROPERTY AND EQUIPMENT, NET	\$ <u>9,791,503</u>	\$ <u>3,403,196</u>	\$ <u>13,194,699</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

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 \$ 6,181,526 at June 30, 2011.

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, 2011 the floating rate on the Revenue Bonds was 1.50%. 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, 2011, the interest rate swap agreement had a negative market value of \$835,566 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.

NOTE F – NOTES PAYABLE

Note Payable – Bank Line of Credit at June 30, 2011 is \$350,000 bearing an interest rate of LIBOR (London Interbank Official Rate) plus 3.25% which was 3.44%. The line of credit balance outstanding was \$349,413 at June 30, 2011.

Long-term notes payable at June 30, 2011 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.	\$ 49,692
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United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

NOTE F – NOTES PAYABLE (continued)

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.	172,792
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.	114,518
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.	219,878
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.	243,936
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.	349,653
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.	<u>175,000</u>
Subtotal Housing Notes Payable	\$1,325,469

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.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

NOTE F – NOTES PAYABLE (continued)

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 1.0. UMOS is in violation of its US Bank loan agreement covenant, as its fixed charge coverage ratio was less than the required 1.05 to 1.0 at 06/30/11. US Bank has waived the loan agreement covenant violation.

Total Revenue Bonds	<u>\$6,181,526</u>
TOTAL LONG-TERM NOTES PAYABLE	7,506,995
Less Current Portion	<u>300,997</u>
LONG-TERM NOTES PAYABLE	<u>\$ 7,205,998</u>

Principal payments due by year are as follows:

2012	\$ 300,997
2013	316,981
2014	333,904
2015	351,848
2016	370,884
2017-2039	<u>5,832,381</u>
	<u>\$ 7,506,995</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

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. In addition, the amounts greater than the FDIC coverage, are 100% covered under the Frank-Dodd act as they are non-interest bearing accounts.

In addition, as of June 30, 2011, UMOS has \$17,873 invested in money market accounts.

NOTE H – OPERATING LEASES

UMOS leases various facilities and equipment for operation of its programs. Operating lease payments for the year ended June 30, 2011 were \$455,237. Future minimum lease payments beyond June 30, 2011 are as follows:

2012	\$276,185
2013	109,923
2014	<u>7,457</u>
	<u>\$ 393,565</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 \$453,835 including plan expenses of \$4,070 for the year ended June 30, 2011.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

NOTE J - EXECUTIVE ADMINISTRATIVE STAFF BENEFIT PLAN

The UMOS Executive Plan was established by the UMOS Board 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 2% pension contribution on employee earnings that exceed 92% of the maximum Social Security wage base through December 31, 2011.
- 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, 2011, \$139,120 has been accumulated in the Executive Administrative Staff's 457 Plan. UMOS contributed \$18,008 during the fiscal year. The investment asset and the related potential liability for the executive administrative staff are not recorded on the UMOS balance sheet at June 30, 2011.

NOTE K – 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 99% of grant and housing revenues are from government agencies.

NOTE L – 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.

NOTE M – 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:

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

NOTE M – CHANGES IN NET ASSETS (Continued)

	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, 2010	\$ -	\$ 6,644,803	\$ 502,952	\$ (1,994)	\$ 256,071	\$ 304,725	\$ 623,068	\$8,329,625
Net Income(Loss)	(177,031)	(198,215)	(2,813)	(6,875)	(7,544)	(12,832)	20,594	(384,716)
Change in Derivative Value	-	82,304	-	-	-	-	-	82,304
Property and Equipment purchased with grant funds during fiscal year	-	154,846	-	-	-	-	-	154,846
Depreciation of property and equipment purchased with grant funds	-	(225,156)	(18,606)	(295)	(5,277)	(8,230)	(28,151)	(285,715)
Increase in vacation pay accrual during fiscal 2011	-	(10,536)	-	-	-	-	-	(10,536)
Transfer to UMOS Operating Fund	177,031	(177,031)	-	-	-	-	-	-
Net Assets, June 30, 2011	<u>\$ -</u>	<u>\$ 6,271,015</u>	<u>\$481,533</u>	<u>\$ (9,164)</u>	<u>\$243,250</u>	<u>\$283,663</u>	<u>\$615,511</u>	<u>\$7,885,808</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements
June 30, 2011

NOTE N – FUNCTIONAL CLASSIFICATION OF EXPENSES

The following program and supporting services are reflected in the statement of activities for the year ended June 30, 2011:

	<u>Amount</u>	<u>Percentage</u>
Federal, State and Local Programs (Non-Corporate Expenses)		
Employment & training	\$ 12,656,863	60.5%
Child education	5,770,899	27.6%
AIDS programs	280,976	1.3%
Homeless/shelter/food programs	394,557	1.9%
Community based programs	1,382,831	6.6%
Housing expenses	<u>449,414</u>	<u>2.1%</u>
Total Non-Corporate Expenses	\$ <u>20,935,540</u>	<u>100%</u>

NOTE O – MATCH

UMOS received a certain amount of match during the year ended June 30, 2011 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 FASB ACS 958-605 (formerly SFAS No. 116 *Accounting for Contributions Received and Contributions Made.*)

NOTE P - PARTICIPANT DIRECT PAYMENTS

The State Department of Workforce Development made W-2 participant direct payments totaling \$12,429,440 on behalf of UMOS for the year ended June 30, 2011. 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, 2011.

NOTE Q – SUBSEQUENT EVENTS

Subsequent events were evaluated through December 19, 2011, which is the date the financial statements were available to be issued. No events were noted.

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, 2011

	Department of Agriculture								
	10.405		10.558		10.559		10.561		
	Total	Farm Labor Housing (1)	10.405 Subtotal	CACFP (2)	10.558 Subtotal	SFSP (3)	10.559 Subtotal	FSET (4)	FSET (5)
Non - Corporate Revenues									
Grant and Contracts	\$ 19,932,671	64,684	\$ 64,684	-	-	-	-	196,838	206,118
Program Income	376,424	-	-	87,782	87,782	7,562	7,562	-	-
Rental Income	269,981	-	-	-	-	-	-	-	-
Other Income	169,963	-	-	-	-	-	-	-	-
In Kind Contributions	303,969	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	\$ 21,053,008	64,684	\$ 64,684	87,782	\$ 87,782	7,562	\$ 7,562	196,838	206,118
Non - Corporate Expenses									
Salaries	\$ 9,219,088	37,920	\$ 37,920	-	-	-	-	82,514	91,417
Benefits	2,827,927	12,928	12,928	-	-	-	-	29,069	30,553
Information Technology	665,885	845	845	-	-	-	-	1,429	2,372
Equipment Minor Expenses	114,216	-	-	-	-	-	-	-	-
Supplies	614,357	52	52	-	-	-	-	5,354	3,480
Training & Travel	972,716	1,745	1,745	-	-	-	-	-	2,400
Space and Related Expenses	1,804,179	1,366	1,366	-	-	-	-	15,450	17,788
Participant Expenses	2,013,752	-	-	87,782	87,782	7,562	7,562	45,951	40,443
Subcontracts	472,723	-	-	-	-	-	-	-	-
Purchased Services	392,035	4,256	4,256	-	-	-	-	7	-
Administrative Expenses	1,838,662	5,572	5,572	-	-	-	-	17,064	17,665
In Kind Contributions	303,969	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	\$ 21,239,509	64,684	\$ 64,684	87,782	\$ 87,782	7,562	\$ 7,562	196,838	206,118
Net Non - Corporate Income	(186,501)	-	-	-	-	-	-	-	-
Net Corporate Activity Income	(198,215)	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	\$ (384,716)	-	-	-	-	-	-	-	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	(141,405)	-	-	-	-	-	-	-	-
Decrease in Derivative Value	82,304	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	\$ (443,817)	-	-	-	-	-	-	-	-
Net Assets June 30, 2010	8,329,625	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	\$ 7,885,808	-	-	-	-	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

	Department of Agriculture	Department of Justice						Department of Labor	
	10.561	16.575		16.588		16.736	17.258		
	10.561 Subtotal	VOCA (6)	VOCA (7)	16.575 Subtotal	OJA Domestic Violence (8)	16.588 Subtotal	Transitional Housing (9)	16.736 Subtotal	MAWIB WIA (10)
Non - Corporate Revenues									
Grant and Contracts	\$ 402,956	60,806	13,826	\$ 74,632	35,639	\$ 35,639	165,949	\$ 165,949	249,227
Program Income	-	-	-	-	-	-	600	600	-
Rental Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	16,965	2,975	19,940	-	-	-	-	-
Total Non - Corporate Revenue	\$ 402,956	77,771	16,801	\$ 94,572	35,639	\$ 35,639	166,549	\$ 166,549	249,227
Non - Corporate Expenses									
Salaries	\$ 173,931	42,512	10,675	\$ 53,187	21,376	\$ 21,376	13,825	\$ 13,825	141,788
Benefits	59,622	14,869	3,542	18,411	7,531	7,531	4,798	4,798	47,540
Information Technology	3,801	(90)	(223)	(313)	345	345	472	472	3,354
Equipment Minor Expenses	-	-	-	-	-	-	-	-	-
Supplies	8,834	1,457	(225)	1,232	729	729	752	752	6,604
Training & Travel	2,400	964	1,050	2,014	669	669	1,416	1,416	738
Space and Related Expenses	33,238	-	977	977	1,508	1,508	1,207	1,207	27,200
Participant Expenses	86,394	-	-	-	-	-	123,922	123,922	-
Subcontracts	-	-	-	-	-	-	-	-	-
Purchased Services	7	-	-	-	-	-	4,032	4,032	-
Administrative Expenses	34,729	1,094	(1,970)	(876)	3,481	3,481	16,125	16,125	22,003
In Kind Contributions	-	16,965	2,975	19,940	-	-	-	-	-
Total Non - Corporate Expenses	\$ 402,956	77,771	16,801	\$ 94,572	35,639	\$ 35,639	166,549	\$ 166,549	249,227
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	\$ -	-	-	\$ -	-	\$ -	-	\$ -	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	\$ -	-	-	\$ -	-	\$ -	-	\$ -	-
Net Assets June 30, 2010	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	\$ -	-	-	\$ -	-	\$ -	-	\$ -	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

Department of Labor

	17.258		17.259				17.264	
	MAWIB WIA	17.258 Subtotal	MAWIB Youth	MAWIB Youth	MAWIB Youth	17.259 Subtotal	WIA 167 Farm Worker (WI)	WIA 167 Farm Worker (MO)
	(11)		(12)	(13)	(14)		(15)	(16)
Non - Corporate Revenues								
Grant and Contracts	(2,260)	\$ 246,967	25,829	7,650	36,742	\$ 70,221	1,254,405	(187)
Program Income	-	-	-	-	-	-	-	500
Rental Income	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	(2,260)	\$ 246,967	25,829	7,650	36,742	\$ 70,221	1,254,405	313
Non - Corporate Expenses								
Salaries	(1,243)	\$ 140,545	13,661	4,063	20,246	\$ 37,970	362,400	(1,431)
Benefits	(370)	47,170	4,593	1,378	7,123	13,094	124,791	(445)
Information Technology	(35)	3,319	560	35	506	1,101	137,266	(26)
Equipment Minor Expenses	-	-	-	-	-	-	662	-
Supplies	(66)	6,538	1,034	243	1,427	2,704	35,527	(20)
Training & Travel	-	738	-	-	-	-	82,579	202
Space and Related Expenses	(316)	26,884	3,500	900	4,696	9,096	120,331	2,043
Participant Expenses	119	119	-	-	-	-	279,578	145
Subcontracts	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	1,485	45
Administrative Expenses	(349)	21,654	2,481	1,031	2,744	6,256	109,786	(200)
In Kind Contributions	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	(2,260)	\$ 246,967	25,829	7,650	36,742	\$ 70,221	1,254,405	313
Net Non - Corporate Income	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	- \$	-	-	-	-	\$ -	-	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	- \$	-	-	-	-	\$ -	-	-
Net Assets June 30, 2010	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	- \$	-	-	-	-	\$ -	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

	Department of Labor				Federal Emergency Management Agency			
	17.264				83.523			
	WIA 167 Farm Worker (WI)	WIA 167 Farm Worker (MO)	Mid America Migrant Farmworker Housing (19)	Mid America Migrant Farmworker Housing (20)		Emergency Food & Shelter (21)	Emergency Food & Shelter (22)	
				17.264 Subtotal				83.523 Subtotal
Non - Corporate Revenues	(17)	(18)	(19)	(20)				
Grant and Contracts	21,214	982,258	401,211	343	\$ 2,659,244	3,250	400	\$ 3,650
Program Income	-	2,450	-	-	2,950	-	-	-
Rental Income	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	21,214	984,708	401,211	343	\$ 2,662,194	3,250	400	\$ 3,650
Non - Corporate Expenses								
Salaries	4,896	323,156	189,307	161	\$ 878,489	-	-	\$ -
Benefits	1,658	110,231	64,841	56	301,132	-	-	-
Information Technology	26	74,101	6,355	44	217,766	-	-	-
Equipment Minor Expenses	(132)	3,223	296	(298)	3,751	-	-	-
Supplies	847	17,463	9,288	45	63,150	-	-	-
Training & Travel	-	66,773	32,165	309	182,028	-	-	-
Space and Related Expenses	1,438	73,218	16,404	-	213,434	-	-	-
Participant Expenses	10,394	219,026	14,989	-	524,132	3,250	400	3,650
Subcontracts	-	-	22,500	-	22,500	-	-	-
Purchased Services	-	8,420	5,500	-	15,450	-	-	-
Administrative Expenses	2,087	89,097	39,566	26	240,362	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	21,214	984,708	401,211	343	\$ 2,662,194	3,250	400	\$ 3,650
Net Non - Corporate Income	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	-	-	-	-	\$ -	-	-	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	\$ -	-	-	\$ -
Net Assets June 30, 2010	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	-	-	-	-	\$ -	-	-	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

	Department of Human Services								
	93.009		93.086			93.558			
	Capital Fund	93.009 Subtotal	Healthy Marriage (24)	Healthy Marriage (25)	93.086 Subtotal	Child Welfare (26)	Child Welfare (27)	WEA W-2 SouthEast (28)	W-2 SSI (29)
Non - Corporate Revenues	(23)								
Grant and Contracts	105,023	\$ 105,023	46,905	8,132	\$ 55,037	21,004	29,735	6,039,388	785,548
Program Income	-	-	-	9,000	9,000	-	-	253,495	-
Rental Income	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	4,611	-	4,611	-	-	-	-
Total Non - Corporate Revenue	105,023	\$ 105,023	51,516	17,132	\$ 68,648	21,004	29,735	6,292,883	785,548
Non - Corporate Expenses									
Salaries	31,957	\$ 31,957	27,824	10,492	\$ 38,316	13,826	19,845	2,907,093	358,949
Benefits	10,481	10,481	9,568	3,473	13,041	4,880	6,623	992,821	123,831
Information Technology	639	639	751	278	1,029	-	108	299,334	11,868
Equipment Minor Expenses	-	-	-	-	-	-	-	11,515	-
Supplies	5,836	5,836	951	476	1,427	-	32	166,945	15,370
Training & Travel	3,391	3,391	305	93	398	241	401	84,987	11,233
Space and Related Expenses	3,840	3,840	3,051	987	4,038	55	77	509,559	69,063
Participant Expenses	3,208	3,208	-	-	-	-	-	502,284	14,533
Subcontracts	-	-	-	-	-	-	-	130,384	115,337
Purchased Services	36,935	36,935	-	-	-	-	-	93,572	4,625
Administrative Expenses	8,736	8,736	4,455	1,333	5,788	2,002	2,649	594,389	60,739
In Kind Contributions	-	-	4,611	-	4,611	-	-	-	-
Total Non - Corporate Expenses	105,023	\$ 105,023	51,516	17,132	\$ 68,648	21,004	29,735	6,292,883	785,548
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	-	\$ -	-	-	\$ -	-	-	-	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	\$ -	-	-	\$ -	-	-	-	-
Net Assets June 30, 2010	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	-	\$ -	-	-	\$ -	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

Department of Human Services

	93.558				93.596		93.600	
	93.558 Subtotal	Comprehensive Crisis Relief (30)	Comprehensive Crisis Relief (31)	93.569 Subtotal	Wisconsin Works (W-2) Child Care Block Grant (32)	Wisconsin Works (W-2) Child Care Block Grant (33)	93.596 Subtotal	Migrant Head Start Grantee (34)
Non - Corporate Revenues								
Grant and Contracts	\$ 6,875,675	124,640	202,155	\$ 326,795	202,103	236,211	\$ 438,314	1,928,432
Program Income	253,495	-	-	-	-	-	-	2,025
Rental Income	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	154,951
Total Non - Corporate Revenue	\$ 7,129,170	124,640	202,155	\$ 326,795	202,103	236,211	\$ 438,314	2,085,408
Non - Corporate Expenses								
Salaries	\$ 3,299,713	19,820	43,530	\$ 63,350	112,404	123,118	\$ 235,522	770,586
Benefits	1,128,155	5,853	14,416	20,269	39,647	40,391	80,038	202,043
Information Technology	311,310	158	1,576	1,734	3,775	9,214	12,989	32,516
Equipment Minor Expenses	11,515	-	-	-	-	877	877	88,216
Supplies	182,347	860	2,324	3,184	10,627	24,109	34,736	77,137
Training & Travel	96,862	174	3,795	3,969	768	542	1,310	187,744
Space and Related Expenses	578,754	4,136	11,083	15,219	29,975	37,580	67,555	199,852
Participant Expenses	516,817	74,824	107,819	182,643	-	-	-	106,692
Subcontracts	245,721	-	-	-	-	-	-	-
Purchased Services	98,197	-	-	-	4,907	380	5,287	87,741
Administrative Expenses	659,779	18,815	17,612	36,427	-	-	-	177,930
In Kind Contributions	-	-	-	-	-	-	-	154,951
Total Non - Corporate Expenses	\$ 7,129,170	124,640	202,155	\$ 326,795	202,103	236,211	\$ 438,314	2,085,408
Net Non - Corporate Income	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	\$ -	-	-	\$ -	-	-	\$ -	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	\$ -	-	-	\$ -	-	-	\$ -	-
Net Assets June 30, 2010	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	\$ -	-	-	\$ -	-	-	\$ -	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

	Department of Human Services										
	93.600			93.708			93.710		93.714		
	Migrant Head Start Grantee	Migrant Head Start Delegate	Migrant Head Start Delegate	93.600 Subtotal	Grantee Head St. ARRA	Delegate Head St. ARRA	93.708 Subtotal	Comprehensive Crisis Relief ARRA	93.710 Subtotal	Transitional Jobs	93.714 Subtotal
	(35)	(36)	(37)		(38)	(39)		(40)		(41)	
Non - Corporate Revenues											
Grant and Contracts	616,118	620,109	1,103,487	\$ 4,268,146	108,609	87,678	\$ 196,287	60,773	\$ 60,773	2,353,598	\$ 2,353,598
Program Income	-	-	1,601	3,626	-	-	-	-	-	1,206	1,206
Rental Income	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	682	109,597	265,230	16,043	(1,855)	14,188	-	-	-	-
Total Non - Corporate Revenue	616,118	620,791	1,214,685	\$ 4,537,002	124,652	85,823	\$ 210,475	60,773	\$ 60,773	2,354,804	\$ 2,354,804
Non - Corporate Expenses											
Salaries	199,075	218,435	625,506	\$ 1,813,602	13,540	5,423	\$ 18,963	13,363	\$ 13,363	1,503,272	\$ 1,503,272
Benefits	61,262	68,609	163,243	495,157	3,708	733	4,441	4,404	4,404	329,975	329,975
Information Technology	10,664	11,287	12,613	67,080	108	8	116	505	505	12,469	12,469
Equipment Minor Expenses	2,565	2,952	3,388	97,121	-	-	-	-	-	-	-
Supplies	23,641	30,373	50,715	181,866	14,450	22,421	36,871	1,126	1,126	13,835	13,835
Training & Travel	111,204	99,383	95,964	494,295	66,227	44,266	110,493	639	639	7,847	7,847
Space and Related Expenses	91,718	65,371	92,265	449,206	1,044	7,063	8,107	4,366	4,366	37,728	37,728
Participant Expenses	45,710	46,016	73,877	272,295	-	-	-	25,802	25,802	31,662	31,662
Subcontracts	-	-	-	-	-	-	-	-	-	204,502	204,502
Purchased Services	14,621	20,794	43,806	166,962	241	1,161	1,402	-	-	13,155	13,155
Administrative Expenses	55,658	56,889	120,742	411,219	9,291	6,603	15,894	10,568	10,568	200,359	200,359
In Kind Contributions	-	682	109,597	265,230	16,043	(1,855)	14,188	-	-	-	-
Total Non - Corporate Expenses	616,118	620,791	1,391,716	\$ 4,714,033	124,652	85,823	\$ 210,475	60,773	\$ 60,773	2,354,804	\$ 2,354,804
Net Non - Corporate Income	-	-	(177,031)	(177,031)	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	-	-	(177,031)	(177,031)	-	-	-	-	-	-	-
Transfer to Corporate Activity Income	-	-	177,031	177,031	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2010	-	-	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	-	-	-	-	-	-	-	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

	93.917				93.940					
	Ryan White Community Care Services	Ryan White Community Care Services	Ryan White Part B Supplemental	93.917 Subtotal	HIV Prevention SE WI	HIV Prevention SE WI	HIV Community Planning	HIV Community Planning	93.940 Subtotal	Total Federal Financial Assistance
	(42)	(43)	(44)		(45)	(46)	(47)	(48)		
Non - Corporate Revenues										
Grant and Contracts	36,959	117,174	9,792	\$ 163,925	47,752	47,137	13,635	1,938	\$ 110,462	\$ 18,677,977
Program Income	-	500	-	500	4,940	1,149	-	-	6,089	372,810
Rental Income	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-	-	303,969
Total Non - Corporate Revenue	36,959	117,674	9,792	\$ 164,425	52,692	48,286	13,635	1,938	\$ 116,551	\$ 19,354,756
Non - Corporate Expenses										
Salaries	21,939	61,932	1,427	\$ 85,298	26,651	20,052	-	-	\$ 46,703	\$ 8,507,302
Benefits	7,556	21,219	441	29,216	9,610	6,684	-	-	16,294	2,596,157
Information Technology	316	1,927	125	2,368	651	3,028	165	171	4,015	641,590
Equipment Minor Expenses	-	-	-	-	-	-	-	-	-	113,264
Supplies	1,195	2,833	69	4,097	3,120	3,856	-	-	6,976	556,292
Training & Travel	1,206	5,364	1,645	8,215	1,487	3,169	4,750	-	9,406	927,835
Space and Related Expenses	1,351	5,418	166	6,935	4,143	2,536	-	-	6,679	1,470,137
Participant Expenses	88	1,000	-	1,088	1,264	1,227	3,564	1,392	7,447	1,874,523
Subcontracts	-	-	-	-	-	-	-	-	-	472,723
Purchased Services	-	7,567	5,151	12,718	763	3,083	4,270	-	8,116	366,517
Administrative Expenses	3,308	10,414	768	14,490	5,003	4,651	886	375	10,915	1,701,478
In Kind Contributions	-	-	-	-	-	-	-	-	-	303,969
Total Non - Corporate Expenses	36,959	117,674	9,792	\$ 164,425	52,692	48,286	13,635	1,938	\$ 116,551	\$ 19,531,787
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-	(177,031)
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	-	-	-	\$ -	-	-	-	-	\$ -	\$ -
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	\$ -	-	-	-	-	\$ -	\$ -
Net Assets June 30, 2010	-	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	-	-	-	\$ -	-	-	-	-	\$ -	\$ -

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

State and Local Programs

	CDC Pregnancy and STI Prevention	Homeless Shelter	DPI Head Start	Migrant Day Care	Migrant Day Care	Safe Alternatives Youth	Sexual Assault Services	Sexual Assault Services	Wis Tobacco Control	Wis Tobacco Control
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Non - Corporate Revenues										
Grant and Contracts	82,311	3,218	64,263	100,646	426,708	445	15,158	16,047	75,878	81,128
Program Income	-	122	-	225	309	-	-	75	512	-
Rental Income	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	82,311	3,339	64,263	100,871	427,017	445	15,158	16,122	76,390	81,128
Non - Corporate Expenses										
Salaries	44,635	-	34,357	43,900	185,646	-	8,896	8,923	37,976	41,656
Benefits	15,507	-	8,569	15,550	53,430	-	3,032	3,019	12,737	14,556
Information Technology	1,412	-	-	2,112	8,147	-	185	626	2,119	1,168
Equipment Minor Expenses	-	-	-	-	952	-	-	-	-	-
Supplies	5,673	-	2,891	5,100	10,758	400	321	451	2,642	2,367
Training & Travel	1,989	-	4,259	3,398	7,808	-	461	614	1,360	3,402
Space and Related Expenses	4,463	-	-	10,489	25,376	-	912	1,010	2,711	3,143
Participant Expenses	694	3,068	8,147	8,282	82,295	-	-	9	6,432	4,679
Subcontracts	-	-	-	-	-	-	-	-	-	-
Purchased Services	250	-	898	2,609	14,711	-	-	-	3,950	3,100
Administrative Expenses	7,688	271	5,142	9,431	37,894	45	1,351	1,470	6,463	7,057
In Kind Contributions	-	-	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	82,311	3,339	64,263	100,871	427,017	445	15,158	16,122	76,390	81,128
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	-	-	-	-	-	-	-	-	-	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2010	-	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	-	-	-	-	-	-	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

State and Local Programs

	PSI Human Trafficking	NCLR Workforce Advocacy	DOC Offenders	Domestic Abuse Health	Domestic Abuse Health	United Way Healthy Girls	United Way Healthy Girls	Jane Bradley Pettit Foundation	Mi Arcos Latina Resource	Mi Arcos Latina Resource
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Non - Corporate Revenues										
Grant and Contracts	13,961	7,385	136,135	21,477	14,803	52,485	4,249	8,070	(1,146)	50,000
Program Income	-	-	-	-	-	2,151	-	-	-	220
Rental Income	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	-	-	-	-
Total Non - Corporate Revenue	13,961	7,385	136,135	21,477	14,803	54,636	4,249	8,070	(1,146)	50,220
Non - Corporate Expenses										
Salaries	7,989	3,373	74,285	12,590	7,367	31,462	2,532	4,643	(1,707)	29,744
Benefits	2,717	1,185	25,344	4,413	2,350	10,482	841	1,460	51	10,132
Information Technology	267	53	1,595	634	1,763	1,058	23	60	140	825
Equipment Minor Expenses	-	-	-	-	-	-	-	-	-	-
Supplies	274	106	2,017	438	212	1,979	52	491	74	1,118
Training & Travel	556	1,675	1,246	595	1,338	1,408	80	349	-	1,324
Space and Related Expenses	899	386	19,596	932	520	3,248	374	341	227	2,611
Participant Expenses	-	-	18	-	-	(340)	-	-	-	-
Subcontracts	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	-	-	-
Administrative Expenses	1,259	607	12,034	1,875	1,253	5,339	347	726	69	4,466
In Kind Contributions	-	-	-	-	-	-	-	-	-	-
Total Non - Corporate Expenses	13,961	7,385	136,135	21,477	14,803	54,636	4,249	8,070	(1,146)	50,220
Net Non - Corporate Income	-	-	-	-	-	-	-	-	-	-
Net Corporate Activity Income	-	-	-	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	-	-	-	-	-	-	-	-	-	-
Transfer to Corporate Activity Income	-	-	-	-	-	-	-	-	-	-
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2010	-	-	-	-	-	-	-	-	-	-
Net Assets June 30, 2011	-	-	-	-	-	-	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

State and Local Programs							
	Greater Milwaukee Foundation (69)	GED Northwestern Foundation (70)	WISCAP Opportunity Grant (71)	WISCAP Skills Enhancement (72)	Safe Alternatives Youth (73)	Total State and Other Financial Assistance	Total Program Activity
Non - Corporate Revenues							
Grant and Contracts	23,073	11,549	1,200	35,836	9,816	\$ 1,254,695	\$ 19,932,671
Program Income	-	-	-	-	-	3,614	376,424
Rental Income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
In Kind Contributions	-	-	-	-	-	-	303,969
Total Non - Corporate Revenue	23,073	11,549	1,200	35,836	9,816	\$ 1,258,308	\$ 20,613,064
Non - Corporate Expenses							
Salaries	12,384	6,746	-	4,963	3,482	\$ 605,842	\$ 9,113,144
Benefits	4,208	2,157	-	1,964	1,114	194,818	2,790,975
Information Technology	1,851	75	-	85	97	24,295	665,885
Equipment Minor Expenses	-	-	-	-	-	952	114,216
Supplies	450	316	-	231	3,020	41,381	597,673
Training & Travel	516	-	-	143	759	33,280	961,115
Space and Related Expenses	1,467	1,207	-	767	315	80,994	1,551,131
Participant Expenses	-	-	1,200	24,685	60	139,229	2,013,752
Subcontracts	-	-	-	-	-	-	472,723
Purchased Services	-	-	-	-	-	25,518	392,035
Administrative Expenses	2,197	1,048	-	2,998	969	111,999	1,813,477
In Kind Contributions	-	-	-	-	-	-	303,969
Total Non - Corporate Expenses	23,073	11,549	1,200	35,836	9,816	\$ 1,258,308	\$ 20,790,095
Net Non - Corporate Income	-	-	-	-	-	-	(177,031)
Net Corporate Activity Income	-	-	-	-	-	-	-
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	-	-	-	-	-	\$ (177,031)	\$ (177,031)
Transfer to Corporate Activity Income	-	-	-	-	-	177,031	177,031
Capital Add., Depreciation, and Vacation	-	-	-	-	-	-	-
Decrease in Derivative Value	-	-	-	-	-	-	-
Increase (Decrease) in Net Assets	-	-	-	-	-	-	-
Net Assets June 30, 2010	-	-	-	-	-	-	-
Net Assets June 30, 2011	-	-	-	-	-	-	-

United Migrant Opportunity Services/UMOS INC.
Milwaukee, Wisconsin
Schedule of Expenditures of Federal Awards and Other Financial Assistance
For the Year Ended June 30, 2011

	Housing					Corporate	
	Aurora Housing (74)	Montello Housing (75)	Beaver Dam Housing (76)	Claremont Housing (77)	Jefferson Housing (78)	Housing Subtotal	Corporate Activity (79)
Non - Corporate Revenues							
Grant and Contracts	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-
Rental Income	44,420	13,905	71,096	43,587	96,973	269,981	-
Other Income	87,586	22,739	6,372	35,941	17,325	169,963	-
In Kind Contributions	-	-	-	-	-	-	-
Total Non - Corporate Revenue	132,006	36,644	77,468	79,528	114,298	\$ 439,944	-
Non - Corporate Expenses							
Salaries	38,170	8,537	20,273	27,995	10,969	\$ 105,944	-
Benefits	13,574	3,004	6,962	9,647	3,765	36,952	-
Information Technology	-	-	-	-	-	-	-
Equipment Minor Expenses	-	-	-	-	-	-	-
Supplies	5,806	2,381	3,198	1,898	3,401	16,684	-
Training & Travel	5,383	1,254	169	1,685	3,110	11,601	-
Space and Related Expenses	65,886	26,643	49,985	45,575	64,959	253,048	-
Participant Expenses	-	-	-	-	-	-	-
Subcontracts	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Administrative Expenses	6,000	1,700	4,425	5,560	7,500	25,185	-
In Kind Contributions	-	-	-	-	-	-	-
Total Non - Corporate Expenses	134,819	43,519	85,012	92,360	93,704	\$ 449,414	-
Net Non - Corporate Income	(2,813)	(6,875)	(7,544)	(12,832)	20,594	(9,470)	-
Net Corporate Activity Income	-	-	-	-	-	-	(198,215)
Change in Net Assets Before Capital Additions, Depreciation and Vacation and Derivative Value	(2,813)	(6,875)	(7,544)	(12,832)	20,594	\$ (9,470)	(198,215)
Transfer to Corporate Activity Income	-	-	-	-	-	-	(177,031)
Capital Add., Depreciation, and Vacation	(18,606)	(295)	(5,277)	(8,230)	(28,151)	(60,559)	(80,846)
Decrease in Derivative Value	-	-	-	-	-	-	82,304
Increase (Decrease) in Net Assets	(21,419)	(7,170)	(12,821)	(21,062)	(7,557)	\$ (70,029)	(373,788)
Net Assets June 30, 2010	502,952	(1,994)	256,071	304,725	623,068	1,684,822	6,644,803
Net Assets June 30, 2011	481,533	(9,164)	243,250	283,663	615,511	\$ 1,614,793	6,271,015

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 FASB ACS 958-605, (formerly SFAS No. 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 \$12,429,440 on behalf of UMOS for the year ended June 30, 2011. 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, 2011.

NOTE 4 – SUBRECIPIENTS

Of the federal expenditures present in the Schedule, UMOS provided federal awards to subrecipients as follows:

<u>CFDA Number</u>	<u>Program Name</u>	<u>Amount Provided to Subrecipients</u>
17.264	Migrant Farmworker Housing	\$ 22,500
93.588	Temporary Assistance to Needy Families	245,721
93.714	Transitional Jobs	204,502

United Migrant Opportunity Services/UMOS INC.

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

NOTE 5 – SCHEDULE OF FEDERAL AWARDS BY CLUSTER

United Migrant Opportunity Services/UMOS Inc.
Schedule of Expenditures of Federal Awards
By Cluster for Fiscal Year Ended June 30, 2011

<u>Agency</u>	<u>Federal Programs</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
USDA	Summer Food Services Program for Children	10.559	\$ 7,562
	Total Child Nutrition Cluster		7,562
DOL	WIA Adult Program	17.258	246,967
DOL	WIA Youth Activities	17.259	70,221
	Total WIA Cluster		317,188
HHS	Temporary Assistance for Needy Families	93.558	7,129,170
HHS	ARRA-Emergency Contingency Fund-TANF	93.714	2,354,804
	Total TANF Cluster		9,483,974
HHS	Community Services Block Grant	93.569	326,795
HHS	ARRA – Community Services Block Grant	93.710	60,773
	Total CSBG Cluster		387,568
HHS	Child Care Mandatory & Matching Funds	93.596	438,314
	Total CCDF Cluster		438,314
HHS	Head Start	93.600	4,714,033
HHS	ARRA Head Start	93.708	210,475
	Total Head Start Cluster		4,924,508

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 - 12/31/11
CFDA #10.558 (2) CACFP	U.S.Dept of Agriculture	
CFDA #10.559 (3) SFSP	U.S.Dept of Agriculture	
CFDA #10.561 (4) FSET	Milw Area Workforce Invest Board	01/01/11 - 12/31/11
(5) FSET	Milw Area Workforce Invest Board	01/01/10 - 12/31/10
DEPARTMENT OF JUSTICE		
CFDA #16.575 (6) VOCA	State of Wisconsin-Dept. of Justice	10/01/10 - 09/30/11
(7) VOCA	State of Wisconsin-Dept. of Justice	10/01/09 - 09/30/10
CFDA #16.588 (8) OJA Domestic Violence	State of Wisconsin-Dept. of Justice	07/01/10 - 09/30/11
CFDA #16.736 (9) Transitional Housing	U.S. Department of Justice Office of Justice Programs Office for Civil Rights	09/02/09 - 08/31/12

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2010 through June 30, 2011.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
DEPARTMENT OF LABOR		
CFDA #17.258		
(10) WIA	Milw Area Workforce Invest Board	07/01/10 - 06/30/11
(11) WIA	Milw Area Workforce Invest Board	07/01/09 - 06/30/10
CFDA #17.259		
(12) WIA Youth	Milw Area Workforce Invest Board	07/01/10 - 08/31/11
(13) WIA Youth	Milw Area Workforce Invest Board	10/01/09 - 06/30/10
(14) WIA Youth	Milw Area Workforce Invest Board	07/01/10 - 09/30/11
CFDA #17.264		
(15) WIA 167 Farm Worker (WI)	U.S. Department of Labor Employment and Training Administration	07/01/10 - 09/30/11
(16) WIA 167 Farm Worker (MO)	U.S. Department of Labor Employment and Training Administration	07/01/09 - 06/30/10
(17) WIA 167 Farm Worker (WI)	U.S. Department of Labor Employment and Training Administration	07/01/09 - 06/30/10
(18) WIA 167 Farm Worker (MO)	U.S. Department of Labor Employment and Training Administration	07/01/10 - 06/30/11
(19) Mid America Migrant Farmworker Housing	U.S. Department of Labor Employment and Training Administration	07/01/10 - 06/30/11

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2010 through June 30, 2011.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
DEPARTMENT OF LABOR - (Continued)		
(20) Mid America Migrant Farmworker Housing	U.S. Department of Labor Employment and Training Administration	07/01/09 - 06/30/10
FEDERAL EMERGENCY MANAGEMENT AGENCY		
CFDA #83.523		
(21) Emergency Food & Shelter	Emergency Food and Shelter National Board Program	05/01/10 - 12/31/10
(22) Emergency Food & Shelter	Emergency Food and Shelter National Board Program	01/01/10 - 11/30/10
DEPARTMENT OF HEALTH AND HUMAN SERVICES		
CDFA #93.009		
(23) Compassion Capital Fund	DHSS- Admin for Children & Youth	09/30/09 - 12/29/10
CDFA #93.086		
(24) Healthy Marriage	Center for Self - Sufficiency	09/30/10 - 09/29/11
(25) Healthy Marriage	Center for Self - Sufficiency	09/30/09 - 09/29/10
CFDA #93.558		
(26) Child Welfare	Integrated Family Service, Inc.	01/01/10 - 12/31/10
(27) Child Welfare	Integrated Family Service, Inc.	07/01/10 - 12/31/10
(28) WEA W-2 Southeast	WI Dept. Children and Families	04/01/10 - 12/31/11
(29) W-2 SSI	WI Dept. Children and Families	01/01/10 - 12/31/11
CFDA #93.569		
(30) Comprehensive Crisis Relief	WI Dept. Children and Families	01/01/11 - 12/31/11
(31) Comprehensive Crisis Relief	WI Dept. Children and Families	01/01/10 - 12/31/10

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2010 through June 30, 2011.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
DEPARTMENT OF HEALTH AND HUMAN SERVICES - (Continued)		
CFDA #93.596		
(32) W-2 Child Care Block Grant	WI Dept. Children and Families	01/01/11 - 03/03/11
(33) W-2 Child Care Block Grant	WI Dept. Children and Families	04/01/10 - 12/31/11
CFDA #93.600		
(34) Migrant Head Start Grantee	U.S. DHHS - Children & Family Services	04/01/10 - 03/31/11
(35) Migrant Head Start Grantee	U.S. DHHS - Children & Family Services	04/01/11 - 03/31/12
(36) Migrant Head Start Delegate	Texas Migrant Council	02/01/11 - 01/31/12
(37) Migrant Head Start Delegate	Texas Migrant Council	02/01/10 - 01/31/11
CFDA #93.708		
(38) Migrant Head Start Grantee - ARRA	U.S. DHHS - Children & Family Services	07/01/09 - 09/30/10
(39) Migrant Head Start Delegate - ARRA	Texas Migrant Council	07/01/09 - 09/30/10
CFDA #93.710		
(40) Comprehensive Crisis Relief - ARRA	WI Dept. Children and Families	02/18/09 - 09/30/10
CFDA #93.714		
(41) Transitional Jobs	WI Dept. Children and Families	08/02/10 - 06/30/12
CFDA #93.917		
(42) Ryan White Community Care Services	WI Dept. of Health Services	04/01/11 - 06/30/11
(43) Ryan White Community Care Services	WI Dept. of Health Services	04/01/10 - 03/31/11
(44) Ryan White Part B	WI Dept. of Health Services	09/30/09 - 09/29/10
CFDA #93.940		
(45) HIV Prevention SE (WI)	WI Dept. of Health Services	01/01/11 - 12/31/11

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2010 through June 30, 2011.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
DEPARTMENT OF HEALTH AND HUMAN SERVICES - (Continued)		
(46) HIV Prevention SE (WI)	WI Dept. of Health Services	01/01/10 - 12/31/10
(47) HIV Community Planning	WI Dept. of Health Services	01/01/10 - 12/31/10
(48) HIV Community Planning	WI Dept. of Health Services	01/01/11 - 12/31/11
STATE AND OTHER FINANCIAL ASSISTANCE		
(49) CDC Prenancy & STI Prevention	U.S. DHHS - Center for Disease	09/01/10 - 08/31/11
(50) Homeless Shelter	State of Wisconsin - Dept. of Commerce	01/01/10 - 12/31/10
(51) DPI Headstart	State of Wisconsin - Dept. of Public Instruction	07/01/10 - 06/30/11
(52) Migrant Day Care	WI Dept. Children and Families	01/01/11 - 12/31/11
(53) Migrant Day Care	WI Dept. Children and Families	01/01/10 - 12/31/10
(54) Safe Alternatives Youth	Milwaukee Urban League	06/11/11 - 05/31/12
(55) Sexual Assault Services	State of Wisconsin-Dept. of Justice	01/01/09 - 12/31/09
(56) Sexual Assault Services	State of Wisconsin-Dept. of Justice	01/01/10 - 12/31/10
(57) Wisconsin Tobacco Control	WI Dept. of Health Services	01/01/10 - 12/31/10
(58) Wisconsin Tobacco Control	WI Dept. of Health Services	01/01/11 - 12/31/11
(59) PSI Human Trafficking	Practical Strategies, Inc.	04/01/10 - 04/29/11
(60) Workforce Advocacy	NCLR	01/01/10 - 12/31/10
(61) DOC Offenders	State of WI-Dept of Corrections	07/01/10 - 06/30/11
(62) Domestic Abuse Health	WI Dept. Children and Families	01/01/11 - 12/31/11
(63) Domestic Abuse Health	WI Dept. Children and Families	01/01/10 - 12/31/10

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2010 through June 30, 2011.

United Migrant Opportunity Services/UMOS Inc.

Milwaukee, Wisconsin

List of Programs

Program	Funding Source	Program Period
STATE AND OTHER FINANCIAL ASSISTANCE - (Continued)		
(64) United Way Healthy Girls	United Way	07/01/10 - 06/30/11
(65) United Way Healthy Girls	United Way	07/01/09 - 06/30/10
(66) Jane Bradley Pettit Foundation	Jane Bradley Pettit Foundation	05/01/10 - 12/31/10
(67) MI Arcos Latina Resource	WI Dept. Children and Families	07/01/09 - 06/30/10
(68) MI Arcos Latina Resource	WI Dept. Children and Families	07/01/10 - 06/30/11
(69) Greater Milwaukee Foundation	Greater Milwaukee Foundation	10/01/10 - 09/30/11
(70) GED	Northwestern Foundation	12/01/10 - 11/30/11
(71) Opportunity Grant	WISCAP	12/01/10 - 02/24/11
(72) Skills Enhancement	WISCAP	07/01/10 - 06/30/11
(73) Safe Alternatives Youth	Milwaukee Urban League	06/01/10 - 06/30/11
HOUSING		
(74) Aurora Housing	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/10 - 06/30/11
(75) Montello Housing	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/10 - 06/30/11
(76) Beaver Dam Housing	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/10 - 06/30/11
(77) Claremont Center	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/10 - 06/30/11
(78) Jefferson	Rents & Rural Development of U.S. Dept. of Agriculture	07/01/10 - 06/30/11
CORPORATE		
(79) Corporate Activity	Various, Interest, Donations, etc.	07/01/10 - 06/30/11

The expenses included in the Schedule of Expenditures of Federal Awards for the above listed programs are for the period July 1, 2010 through June 30, 2011.

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United Migrant Opportunity Services/UMOS INC.

Notes to Supplementary Information

June 30, 2011

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 E. Orendorff LLP

Andrea & Orendorff LLP
Certified Public Accountants
Kenosha, Wisconsin
December 19, 2011

**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. (UMOS) as of and for the year ended June 30, 2011, and have issued our report thereon dated December 19, 2011. 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 UMOS' 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 UMOS' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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 UMOS' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the audit committee, others within the entity, 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 & Orendorff LLP

Andrea & Orendorff LLP
Certified Public Accountants
Kenosha, WI
December 19, 2011

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 United Migrant Opportunity Services/UMOS INC. (UMOS)'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the *State Single Audit Guidelines* that could have a direct and material effect on each of UMOS' major federal programs for the year ended June 30, 2011. UMOS' 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 UMOS' management. Our responsibility is to express an opinion on UMOS' 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, *Audits of States, Local Governments, and Non-Profit Organizations* and the *State Single Audit Guidelines*. Those standards and OMB Circular A-133 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 UMOS' 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 of UMOS' 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, 2011.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. 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 19, 2011

United Migrant Opportunity Services/UMOS INC.

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011**

Section I – Summary of Auditors’ 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 Auditor’s 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>
	Head Start Cluster
93.600	Head Start
93.708	ARRA – Head Start
	Temporary Assistance for Families Cluster
93.558	Temporary Assistance for Families
93.714	ARRA - Emergency Contingency Fund

United Migrant Opportunity Services/UMOS INC.

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2011

Section I – Summary of Auditors’ Results

Identification of Major Programs (continued):

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
	Community Services Block Grant
93.569	Community Services Block Grant
93.710	ARRA – Community Services Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund

Dollar threshold used to distinguish between Type A and Type B: \$ 579,177

Auditee qualified as low-risk auditee? Yes

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.

United Migrant Opportunity Services/UMOS INC.

Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2011

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, CPA

Date of Report December 19, 2011