

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

**Milwaukee, Wisconsin**

**Audited Financial Statements**

**For the Year Ended  
June 30, 2022**

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

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
United Migrant Opportunity Services/UMOS, Inc.  
Milwaukee, Wisconsin

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of United Migrant Opportunity Services/UMOS, Inc. ("UMOS", a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2022, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of UMOS as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of UMOS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### *Responsibilities of Management for the Financial Statements*

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about UMOS's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

## ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of the Settlement of DHS Cost Reimbursement Award is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal, State, and Local Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the 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 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 schedule of the Settlement of DHS Cost Reimbursement Award and Schedule of Expenditures of Federal, State, and Local Awards are fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2022, on our consideration of UMOS's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of UMOS's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering UMOS's internal control over financial reporting and compliance.

*Andrea & Orendorff LLP*

Andrea & Orendorff, LLP

Pleasant Prairie, WI  
December 16, 2022

# United Migrant Opportunity Services/UMOS INC.

## Statement of Financial Position

As of June 30, 2022

### ASSETS

#### Current Assets

|   |                   |
|---|-------------------|
| Cash and Cash Equivalents                 | \$ 4,073,368      |
| Investments in Marketable Securities      | 1,619,156         |
| Accounts Receivable                       | 84,142            |
| Grants Receivable                         | 3,912,155         |
| Prepaid Expenses and Other Current Assets | 204,308           |
| Restricted Cash                           | 1,161,026         |
| <b>Total Current Assets</b>               | <u>11,054,155</u> |

**Property and Equipment, Net** 16,194,552

**Total Assets** \$ 27,248,707

### LIABILITIES AND NET ASSETS

#### Current Liabilities

|  |                  |
|--|------------------|
| Notes Payable - Current Portion        | \$ 53,716        |
| Accounts Payable and Other Liabilities | 779,539          |
| Accrued Payroll and Related Expenses   | 1,866,863        |
| Unearned Revenue                       | 437,254          |
| <b>Total Current Liabilities</b>       | <u>3,137,372</u> |

#### Long Term Liabilities

|                                    |                  |
|------------------------------------|------------------|
| UMOS 457 Executive Plan Payable    | 827,702          |
| Long Term Notes Payable            | 706,412          |
| <b>Total Long Term Liabilities</b> | <u>1,534,114</u> |

**Total Liabilities** 4,671,486

#### Net Assets

Without donor restrictions:

Undesignated 22,577,221

**Total Net Assets** 22,577,221

**Total Liabilities and Net Assets** \$ 27,248,707

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, 2022

| <b>Without Donor Restrictions:</b>   | <u>Total</u>         |
|--|----------------------|
| <b>Revenues</b>  |                      |
| Grants and Contracts   | \$ 52,534,776        |
| Program Income   | 46,080               |
| Rental Income  | 668,771              |
| Investment Return, Net   | (158,932)            |
| Other Income   | 390,682              |
| <b>Total Revenues</b>  | <u>53,481,377</u>    |
| <b>Expenses</b>  |                      |
| <b>Program Services</b>  |                      |
| Employment & Training  | 13,743,918           |
| Child Education  | 29,395,354           |
| AIDS Programs  | 69,034               |
| Homeless/Shelter/Food Programs   | 736,357              |
| Community Based Programs   | 3,651,234            |
| Housing Expenses   | 797,071              |
| <b>Supporting Services</b>   |                      |
| Supporting Services  | 4,804,881            |
| Corporate Expenses   | 1,066,035            |
| <b>Total Expenses</b>  | <u>54,263,884</u>    |
| <b>Change in Net Assets Before Accrued Vacation,<br/>and Federal Capital Additions</b> | (782,507)            |
| Federal Capital Additions and Accrued Vacation   | <u>59,869</u>        |
| <b>Change in Net Assets Before Federal Depreciation</b>                                | (722,638)            |
| Federal Depreciation   | <u>877,352</u>       |
| Increase/(Decrease) in Net Assets  | (1,599,990)          |
| Net Assets Without Donor Restrictions, June 30, 2021                                   | <u>24,177,211</u>    |
| Net Assets Without Donor Restrictions, June 30, 2022                                   | <u>\$ 22,577,221</u> |

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

**United Migrant Opportunity Services/UMOS INC.**  
**Statement of Functional Expenses**  
**For the Year Ended June 30, 2022**

| EXPENSES               | Program Services        |                      |                  |                               |                          |                   | Supporting Services    |                     |                     | Total Expenses      |                           |
|------------------------|-------------------------|----------------------|------------------|-------------------------------|--------------------------|-------------------|------------------------|---------------------|---------------------|---------------------|---------------------------|
|                        | Employment and Training | Child Education      | Aids Programs    | Homeless/ Shelter/ Food Prog. | Community Based Programs | Housing           | Total Program Services | Support Services    | Non-Federal         |                     | Total Supporting Services |
| Salary Expense         | \$ 6,342,922            | \$ 16,337,320        | \$ 38,739        | \$ 181,059                    | \$ 1,494,098             | \$ 41,547         | \$ 24,435,685          | \$ 2,504,003        | \$ 259,504          | \$ 2,763,507        | \$ 27,199,192             |
| Benefits               | 1,496,347               | 5,224,319            | 12,227           | 59,238                        | 473,391                  | 13,611            | 7,279,133              | 868,127             | 58,584              | 926,711             | 8,205,844                 |
| Information Technology | 324,407                 | 1,107,079            | 1,665            | 10,670                        | 89,873                   | 1,869             | 1,535,563              | 111,640             | 6,868               | 118,508             | 1,654,071                 |
| Equipment              | 4,693                   | 322,358              | -                | -                             | -                        | 70                | 327,121                | -                   | 3,763               | 3,763               | 330,884                   |
| Supplies               | 638,853                 | 1,190,778            | 10,227           | 10,175                        | 145,670                  | 27,939            | 2,023,642              | 156,301             | 40,797              | 197,098             | 2,220,740                 |
| Training & Travel      | 94,534                  | 795,795              | 859              | 7,464                         | 34,848                   | 18,437            | 951,937                | 76,333              | 233                 | 76,566              | 1,028,503                 |
| Space & Related Costs  | 1,149,058               | 2,562,502            | 4,001            | 52,006                        | 305,519                  | 576,848           | 4,649,934              | 455,134             | 342,773             | 797,907             | 5,447,841                 |
| Participant Costs      | 2,757,992               | 1,481,701            | 890              | 407,769                       | 825,705                  | -                 | 5,474,057              | -                   | 9,473               | 9,473               | 5,483,530                 |
| Subcontracts           | 682,133                 | -                    | -                | -                             | 115,059                  | -                 | 797,192                | -                   | -                   | -                   | 797,192                   |
| Purchased Services     | 211,537                 | 214,139              | 426              | 921                           | 87,292                   | 481               | 514,796                | 493,073             | 96,445              | 589,517             | 1,104,314                 |
| Misc Expense           | 41,442                  | 148,844              | -                | 7,055                         | 79,779                   | 60,465            | 337,585                | 140,270             | 94,752              | 235,022             | 572,607                   |
| Other Parent Services  | -                       | 10,519               | -                | -                             | -                        | -                 | 10,519                 | -                   | -                   | -                   | 10,519                    |
| Non Federal Expenses   | -                       | -                    | -                | -                             | -                        | 55,804            | 55,804                 | -                   | 152,843             | 152,843             | 208,647                   |
| <b>TOTAL EXPENSES</b>  | <b>\$ 13,743,918</b>    | <b>\$ 29,395,354</b> | <b>\$ 69,034</b> | <b>\$ 736,357</b>             | <b>\$ 3,651,234</b>      | <b>\$ 797,071</b> | <b>\$ 48,392,968</b>   | <b>\$ 4,804,881</b> | <b>\$ 1,066,035</b> | <b>\$ 5,870,916</b> | <b>\$ 54,263,884</b>      |

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, 2022**

**Cash Flows from Operating Activities:**

**Change in Net Assets** \$ (1,599,990)

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

|  |           |
|--|-----------|
| Depreciation   | 1,365,445 |
| Unrealized Net Loss in Market Value of Marketable Securities Investments | 158,932   |
| Loss on Sale of Fixed Assets   | 55,803    |
| Federal Assets Purchased   | (319,698) |

*Changes in Current Assets and Liabilities:*

|   |           |
|---|-----------|
| Increase in Accounts Receivable                       | (44,028)  |
| Decrease in Grants Receivable                         | 1,131,820 |
| Increase in Prepaid Expenses and Other Current Assets | (41,612)  |
| Decrease in Accounts Payable and Other Liabilities    | (290,767) |
| Increase in Accrued Payroll and Related Expenses      | 627,825   |
| Increase in Unearned Revenue                          | 121,820   |

|   |                  |
|---|------------------|
| <b>Net Cash Provided/(Used) by Operating Activities</b> | <b>1,165,550</b> |
|---|------------------|

**Cash Flows from Investing Activities:**

|   |                 |
|---|-----------------|
| Funds From Investment Accounts  |                 |
| Acquisition of Property and Equipment net of Federal Assets Purchased | (34,353)        |
| Decrease in Long Term Liability - UMOS 457 Executive Plan             | (20,721)        |
| Change in Mutual Funds in Investment Port                             | (3,691)         |
| <b>Net Cash Provided/(Used) by Investing Activities</b>               | <b>(58,765)</b> |

**Cash Flows from Financing Activities:**

|   |                 |
|---|-----------------|
| Payment on Notes Payable                              | (55,779)        |
| <b>Net Cash Provided/(Used) by Financing Activity</b> | <b>(55,779)</b> |

|   |           |
|---|-----------|
| <b>Net Increase/(Decrease) in Cash, Cash Equivalents, and Restricted Cash</b> | 1,051,006 |
|---|-----------|

|  |           |
|--|-----------|
| Cash, Cash Equivalents, and Restricted Cash, June 30, 2021 | 4,183,389 |
|--|-----------|

|   |                     |
|---|---------------------|
| <b>Cash, Cash Equivalents, and Restricted Cash, June 30, 2022</b> | <b>\$ 5,234,394</b> |
|---|---------------------|

**Supplemental Schedule of Other Operating Activities**

|                |          |
|----------------|----------|
| Interest Paid  | \$ 7,084 |
| Penalties Paid | -        |

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

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### 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 Accounting**

The financial statements of the organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

#### **Cash and Cash Equivalents**

For purposes of the Statement of Financial Position and the Statement of Cash Flows, cash and cash equivalents consist of cash and money market funds, with an original maturity of three months or less when purchased.

#### **Liquidity and Availability of Resources**

UMOS has \$9,688,821 of financial assets available within one year of June 30, 2022 to meet its cash needs for general expenditures, liabilities and other obligations as they become due. The cash and cash equivalents and investments in marketable securities are held in liquid accounts and are available as part of its liquidity management to ensure funds availability. The accounts and grants receivable accounts are expected to be collected within one year.

UMOS' financial assets available within one year of June 30, 2022 for general expenditures are as follows:

|                                      |                     |
|--------------------------------------|---------------------|
| Cash and Cash Equivalents            | \$ 4,073,368        |
| Investments in Marketable Securities | 1,619,156           |
| Accounts Receivable                  | 84,142              |
| Grants Receivable                    | <u>3,912,155</u>    |
| Total                                | <u>\$ 9,688,821</u> |

As more fully described in Note E, UMOS has a \$500,000 Line of Credit available to use to meet current operating expenditures which it can draw upon in the event of unanticipated liquidity need. At June 30, 2022, its balance was \$0.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **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 that will provide sufficient liquidity 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 consists 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. Accounts receivable consists of tenant rents and USDA receivables related to the housing centers, receivables from companies related to earned revenue from the Transitional Jobs grants, and other miscellaneous receivables from corporate tenants. An allowance for uncollectible receivables has not been recorded as they are deemed to be fully collectible. Receivables with uncertainty regarding full payment will be reviewed and an allowance will be established for the amount determined to be uncollectible.

#### **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.

#### **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 from unrestricted net assets.

Federal depreciation expense for assets purchased with grant funds was \$877,352. Depreciation expense for assets purchased with non-grant funds was \$488,093 for total depreciation of \$1,365,445.

The accounting policies of UMOS are in accordance with the terms of grant agreements and funding sources' prescribed cost principles with 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.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **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.

#### **Indirect Cost Rates**

UMOS does not elect to use the 10% de minimus cost rate. UMOS has a federally negotiated indirect cost rate that was approved with a four- year extension. A provisional rate is in effective as of June 30, 2021 and extends through June 30, 2023.

#### **Advertising**

UMOS' policy is to expense advertising costs as incurred. Advertising costs of \$145,904 were incurred and expensed in the fiscal year.

#### **Basis of Presentation**

Under generally accepted accounting principles, UMOS is required to report information regarding the financial position and activities according to two classes of net assets, defined as follows:

- Without donor restriction, with further classification as either Undesignated, which are net assets that are not subject to donor restriction; or Designated by the Governing Board, which are net assets subject to Governing Board restrictions. UMOS does not have any Governing Board designated net assets.
- With donor restrictions – Net assets subject to donor-imposed stipulations that may or will be met either by actions of UMOS and/or the passage of time. UMOS has none at this time.

#### **Revenue & Revenue Recognition**

##### *Contributions and Grants*

The Organization accounts for contributions and grants under Accounting Standards Update (ASU) No. 2018-08 Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 605). Revenue is recognized for contributions or grants when cash, securities, or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Conditional promises to give – that is, those with measurable performance or other barriers and a right of return, are not recognized until the conditions on which they depend have been met.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### **Revenue & Revenue Recognition** (continued)

##### *Contributions and Grants* (continued)

A significant portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the Statement of Financial Position. The Organization received cost-reimbursable grants of \$437,254 that have not been recognized at June 30, 2022 because qualifying expenditures have not yet been incurred, with advance payments of \$437,254 recognized in the Statement of Financial Position as unearned revenue.

##### *Contract Revenues*

The Organization recognizes revenue in accordance with Accounting Standards Codification (ASC) Topic 606, Revenue from Contracts with Customers. Accordingly, revenue is recognized when control of the goods or services promised under a contract are transferred to the customer in an amount that reflects the consideration to which the Organization expects to be entitled in exchange for the goods or services.

##### Program Income

Program income is derived from providing a variety of services to the Organization's program participants for a set fee. Consideration for these services is the set fee, and is payable upon performance of the service. Revenue is recognized at the time of service; therefore, no contract payables, receivables, or deferrals exist related to program income.

##### Contracts with Funding Agencies

From time to time, UMOS enters into contracts under which it earns a set fee for providing services over a defined period of time. In those instances, the contract is identified when the Organization has an approved contract, each party's rights have been identified, payment terms have been identified, the contract has commercial substance, and it is probable that UMOS will collect substantially all of the consideration to which it is entitled. Revenue is recognized ratably each month as UMOS performs the agreed-to services over the length of the contract.

See Note L to the financial statements for additional information related to UMOS's revenue recognition policies and balances.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE B – RESTRICTED CASH

UMOS' restricted cash accounts are as follows:

|  |                            |
|--|----------------------------|
| Housing Centers' Reserve Cash Accounts | \$ 333,324                 |
| UMOS' 457 Executive Plan               | <u>827,702</u>             |
| <b>Total Restricted Cash</b>           | <b><u>\$ 1,161,026</u></b> |

The U.S. Department of Agriculture notes payable provisions require UMOS to maintain reserve accounts until the balance reaches \$403,420. At June 30, 2022, its balance was \$333,324. The U.S. Department of Agriculture must consent and approve the use of these funds.

UMOS has an asset and corresponding liability related to its 457 Executive Plan with both having a balance of \$827,702. Refer to Note I for further information.

### NOTE C – INVESTMENTS

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.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE C – INVESTMENTS (continued)

At June 30, 2022, UMOS' investments are reported at fair value and using the following hierarchy:

|              | Fair Value          | Fair Value Measurements at Reporting |             |             |
|--------------|---------------------|--------------------------------------|-------------|-------------|
|              |                     | Level 1                              | Level 2     | Level 3     |
| Mutual Funds | \$ 1,619,156        | \$ 1,619,156                         | \$ -        | \$ -        |
| Total        | <u>\$ 1,619,156</u> | <u>\$ 1,619,156</u>                  | <u>\$ -</u> | <u>\$ -</u> |

#### Marketable Securities Investments

Mutual Funds \$ 1,619,156

**Total Marketable Securities Investments \$ 1,619,156**

Net unrealized loss on these investments for the year ending June 30, 2022 was (\$158,932). Interest income on restricted cash funds and cash and cash equivalents as of June 30, 2022 was \$2,200. Investment administrative fees are \$3,592.

### NOTE D – PROPERTY AND EQUIPMENT, NET

A summary of property and equipment as of June 30, 2022 is as follows. Federal fixed assets have a reversionary interest of \$16,181,573 less accumulated depreciation for a net value of \$10,291,410. These federal fixed assets are only used in the programs that funded them. Once the program no longer exists, UMOS will contact the funding source for directions on disposal.

|                                    | <u>Non-Federal</u>  | <u>Federal</u>       | <u>Total</u>         |
|------------------------------------|---------------------|----------------------|----------------------|
| Fixed Assets                       |                     |                      |                      |
| Construction in Progress           | \$ -                | \$ -                 | \$ -                 |
| Land and Land Improvements         | 1,849,237           | 1,261,393            | 3,110,630            |
| Buildings and Building Improvement | 11,359,342          | 10,572,431           | 21,931,773           |
| Equipment and Vehicles             | 357,255             | 4,347,749            | 4,705,004            |
| Total Fixed Assets                 | <u>13,565,834</u>   | <u>16,181,573</u>    | <u>29,747,407</u>    |
| Less: Accumulated Depreciation     | <u>(7,662,692)</u>  | <u>(5,890,163)</u>   | <u>(13,552,855)</u>  |
| Net Property and Equipment         | <u>\$ 5,903,142</u> | <u>\$ 10,291,410</u> | <u>\$ 16,194,552</u> |

A partial building disposal was made to the Beaver Dam Housing due to fire damaged during fiscal year 2022 for \$156,944 resulting in a net loss of \$55,803 as noted in the Statement of Cash Flows.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE E – NOTES PAYABLE

Notes Payable – The available bank line of credit at June 30, 2022 is \$500,000 bearing an interest rate using the one-month LIBOR rate plus spread of 2.0%. The line of credit balance was \$0 at June 30, 2022.

The amount of interest paid on the debt for the year ending June 30, 2022 was \$7,084. Long-term notes payable at June 30, 2022 consist of the following:

|   |                          |
|---|--------------------------|
| Note payable to U.S. Department of Agriculture due in annual payments of \$13,249, including interest of 1%, with unpaid principal and interest due November 2031. The note is collateralized by the Aurora Housing Center.                   | \$ 90,473                |
| 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.                 | 42,656                   |
| 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 and Jefferson apartments.     | 93,139                   |
| 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.                | 133,337                  |
| 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. The note is collateralized by the Beaver Dam and Jefferson apartments. | 225,523                  |
| 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>           |
| <b>Housing Notes Payable</b>  | <b><u>\$ 760,128</u></b> |
| <b>Total Long Term-Notes Payable</b>  | <b>\$ 760,128</b>        |
| Less Current Portion  | <u>53,716</u>            |
| <b>LONG-TERM NOTES PAYABLE</b>  | <b><u>\$ 706,412</u></b> |



## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE E – NOTES PAYABLE (continued)

#### Principal payments due by year are as follows:

|               |           |                       |
|---------------|-----------|-----------------------|
| 2023          | \$        | 53,716                |
| 2024          |           | 54,255                |
| 2025          |           | 54,801                |
| 2026          |           | 55,351                |
| 2027          |           | 55,908                |
| 2028-2040     |           | <u>486,097</u>        |
| <b>Totals</b> | <b>\$</b> | <b><u>760,128</u></b> |

### NOTE F – CONCENTRATION OF CREDIT RISK

UMOS maintains cash balances and money market accounts in a brokerage account and 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 \$4,230,502 at June 30, 2022.

### NOTE G – OPERATING LEASES

UMOS leases various facilities and equipment for operation of its programs. Operating lease payments for the year ended June 30, 2022 were \$973,169. These payments include copier maintenance and overage charges for the year. Future minimum lease, maintenance and copier payments beyond June 30, 2022 are as follows:

| Year Ending June 30, |           |                         |
|----------------------|-----------|-------------------------|
| 2023                 | \$        | 863,746                 |
| 2024                 |           | 641,591                 |
| 2025                 |           | 474,777                 |
| 2026                 |           | 335,506                 |
| 2027                 |           | 8,100                   |
| 2028                 |           | 8,100                   |
| 2029                 |           | 8,100                   |
| 2030                 |           | <u>5,400</u>            |
|                      | <b>\$</b> | <b><u>2,345,320</u></b> |

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

Notes to Financial Statements  
June 30, 2022

### **NOTE H – RETIREMENT PLAN**

UMOS has a defined contribution retirement plan authorized under IRS 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 \$698,662 and incurred plan expenses of \$8,700 for the year ended June 30, 2022.

### **NOTE I - 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, 2022.
- 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, 457 Plan and Health Savings Account.
- At June 30, 2022, the 457 Plan balance was \$827,702, of which UMOS contributed \$55,996 during the fiscal year. This balance is classified as restricted cash, also refer to Note B.

### **NOTE J – CONCENTRATION OF RISK**

UMOS receives grants from various Federal, State, and Local agencies whose programs rely on the availability of funding from the Federal, State, and Local governments. Approximately 72% of grant and housing revenues are from government agencies.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE K – CONTINGENCIES AND UNCERTAINTIES

#### *Contingent Receivable / Payable*

Various UMOS grants are subject to monitoring by the grantor upon termination of the grant. UMOS does not record potential or uncertain revenues or liabilities in its financial statements that may result from grantor's monitoring until the amounts are known, at which time they are recorded in the current year. There were no revenues or unallowed expenditures related to grantor monitoring during 2022.

### NOTE L – REVENUE

As described in Note A, UMOS generates revenues from program services and from contracts with funding agencies. The following tables provide additional detail related to revenue recognized from these activities during the year ended June 30, 2022:

#### *Disaggregation of Revenue*

The table below presents net sales disaggregated by timing of revenue recognition and source:

|  | Program<br>Revenues | State and<br>Federal<br>Contracts |
|--|---------------------|-----------------------------------|
| Revenue recognized for services transferred at a point in time | \$ 46,080           | \$ -                              |
| Revenue recognized for services transferred over time          | -                   | -                                 |
|  | <u>\$ 46,080</u>    | <u>\$ -</u>                       |

#### *Opening and Closing Balances of Receivables, Contract Liabilities, and Deferrals*

There were no contracts receivable, payable, or deferrals as of July 1, 2021 or as of June 30, 2022.

#### *Practical Expedients*

UMOS has elected to apply the following practical expedients when determining revenue from contracts and capitalization of related costs:

- UMOS has elected to not adjust revenue for the effects of a significant finance component when the timing difference between receipt of payment and recognition of revenue is less than one year.
- UMOS has elected to expense incremental costs to obtain a contract when the amortization period of the related asset is expected to be less than one year.

## United Migrant Opportunity Services/UMOS INC.

### Notes to Financial Statements June 30, 2022

#### 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 without donor restrictions and undesignated, is comprised of:

|   | UMOS Grant<br>Operating Fund | UMOS Non-<br>Federal Fund | Aurora<br>Housing<br>Center | Montello<br>Housing<br>Center | Beaver Dam<br>Apartments | Claremont<br>Housing<br>Center | Jefferson<br>Apartments | Total                |
|---|------------------------------|---------------------------|-----------------------------|-------------------------------|--------------------------|--------------------------------|-------------------------|----------------------|
| <b>Net Assets,<br/>June 30, 2021</b>  | \$ -                         | \$ 22,744,238             | \$ 532,605                  | \$ 41,950                     | \$ 261,480               | \$ 320,928                     | \$ 276,011              | \$ 24,177,211        |
| Change in Net Assets<br>Before Accrued Vacation,<br>Federal Asset Purchased<br>and Federal Depreciation | 96,521                       | (1,243,511)               | 10,638                      | 29,138                        | (73,988)                 | (16,693)                       | (48,013)                | (1,245,908)          |
| Change in vacation accrual<br>during fiscal 2022  | -                            | 259,830                   | -                           | -                             | -                        | -                              | -                       | 259,830              |
| Net Federal Asset<br>Purchased and or<br>Disposed   | -                            | 77,133                    | 9,026                       | -                             | 111,681                  | 9,950                          | 55,650                  | 263,440              |
| Depreciation of property<br>and equipment purchased<br>with grant funds                                 | -                            | (809,980)                 | (19,680)                    | (1,181)                       | (7,114)                  | (9,294)                        | (30,103)                | (877,352)            |
| Transfer to UMOS<br>Non-Federal Fund  | (96,521)                     | 96,521                    | -                           | -                             | -                        | -                              | -                       | -                    |
| <b>Net Assets, \$<br/>June 30, 2022</b>   | <b>\$ -</b>                  | <b>\$ 21,124,231</b>      | <b>\$ 532,590</b>           | <b>\$ 69,906</b>              | <b>\$ 292,058</b>        | <b>\$ 304,892</b>              | <b>\$ 253,545</b>       | <b>\$ 22,577,221</b> |

#### NOTE N – EXPENSES

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. 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 monthly assignment to activities that benefit in common from the expenditures. Those allocations are based on full-time equivalent employees.

Indirect administrative cost is applied using its federally approved rate.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### NOTE O – LESSOR REVENUE

UMOS leases to various tenants approximately 30 percent of its company-owned and occupied headquarters. The lease terms range from two to five years, with renewal options, and specified annual increases over the lives of the individual leases.

Rent revenues will be recognized over the subsequent years ending June 30 as follows:

|      |                   |
|------|-------------------|
| 2023 | \$ 404,855        |
| 2024 | 278,495           |
| 2025 | 171,882           |
| 2026 | <u>22,442</u>     |
|      | <u>\$ 877,674</u> |

### NOTE P – IN-KIND CONTRIBUTIONS

Certain in-kind contributions are not recorded in the Statement of Activities because they do not meet the definition of professional services as defined according to accounting standards. The value of in-kind contributed services not recognized in the financial statements totaled \$869,070 for the year ended June 30, 2022. This is primarily related to Head Start and consists of volunteer services. The Latina Resource Center also records in-kind for volunteer services for a small number of programs.

### NOTE Q - RECENTLY ISSUED ACCOUNTING STANDARD

In February 2016, the FASB issued ASU 2016-02, *Leases* (Topic 842) to increase transparency regarding lease arrangements. The standard will require lessees to record a right-of-use asset and a corresponding lease liability on its Statement of Financial Position. Amounts in the Statement of Activities are largely unaffected by the new standard. The criteria and accounting for sales-type and direct financing leases will be changed, and the real-estate specific provisions that currently exist under U.S. GAAP will be eliminated. The ASU takes effect for years beginning after December 15, 2019; however, the FASB issued ASU 2020-05 in June 2020, that provided a one-year extension for non-profit entity with fiscal years beginning after December 15, 2021.

The Organization is assessing the impact this standard will have on its financial statements.

## United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements  
June 30, 2022

### **NOTE R – NEW ACCOUNTING PRONOUNCEMENT ADOPTED IN CURRENT YEAR**

In September 2020, the FASB issued ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* (Topic 985) to increase the transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure. The amendments in this Update address certain stakeholders' concerns about the lack of transparency about the measurement of contributed nonfinancial assets recognized by NFPs, as well as the amount of those contributions used in an NFP's programs and other activities. UMOS adopted the provisions of this standard in the current fiscal year; however, there was no impact on UMOS's financial statements or disclosures as a result of implementation.

### **NOTE S– SUBSEQUENT EVENTS**

UMOS has evaluated subsequent events through December 16, 2022, the date the financial statements were available to be issued.

Subsequent to year-end, UMOS was awarded a two-year federal grant from the USDA for a total of \$56,886,475. This award did not have an impact on the current year financial statements; however, significant additional revenues and expenses will be recognized and incurred in the subsequent fiscal year as a result.

Management is not aware of any other subsequent events which would require recognition or disclosure in the financial statements.

**United Migrant Opportunity Services/UMOS, Inc.**  
**Schedule of Expenditures of Federal, State, and Local Awards**  
**For the Year Ended June 30, 2022**

| Grantor Agency/<br>Pass-Through Agency/<br>Program Title   | Federal<br>Assistance<br>Listing | Contract Period       | Passed<br>Through<br>Agency | Passed<br>Through<br>Agency ID | Passed<br>Through to<br>Subrecipient | Expenditures     |
|--|----------------------------------|-----------------------|-----------------------------|--------------------------------|--------------------------------------|------------------|
| <b>U.S Department of Agriculture</b>   |                                  |                       |                             |                                |                                      |                  |
| <b>Child and Adult Care Food Pogram</b>  |                                  |                       |                             |                                |                                      |                  |
| CACFP  | 10.558                           | 10/01/2021 09/30/2022 | DPI                         | 70-6817                        |                                      | \$ 381,109       |
| <b>Total 10.558</b>  |                                  |                       |                             |                                |                                      | <b>381,109</b>   |
| <b>Rural Rental Assistance Payments</b>  |                                  |                       |                             |                                |                                      |                  |
| AURORA HOUSING HOUSING ASSISTANCE  | 10.427                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 125,621          |
| MONTELLO HOUSING HOUSING ASSISTANCE  | 10.427                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 56,794           |
| BEAVER DAM HOUSING HOUSING ASSISTANCE  | 10.427                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 32,655           |
| CLAREMONT HOUSING HOUSING ASSISTANCE   | 10.427                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 91,935           |
| JEFFERSON HOUSING HOUSING ASSISTANCE   | 10.427                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 22,410           |
| <b>Total 10.427</b>  |                                  |                       |                             |                                |                                      | <b>329,415</b>   |
| <b>Farm Labor Housing Loans and Grants</b>   |                                  |                       |                             |                                |                                      |                  |
| AURORA HOUSING LOAN BALANCE  | 10.405                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 103,850          |
| MONTELLO HOUSING LOAN BALANCE  | 10.405                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 49,877           |
| BEAVER DAM HOUSING LOAN BALANCE  | 10.405                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 105,245          |
| CLAREMONT HOUSING LOAN BALANCE   | 10.405                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 144,552          |
| JEFFERSON HOUSING LOAN BALANCE   | 10.405                           | 07/01/2021 06/30/2022 | US Dept Agriculture         | N/A                            |                                      | 237,381          |
| <b>Total 10.405</b>  |                                  |                       |                             |                                |                                      | <b>640,905</b>   |
| <b>Total U.S Department of Agriculture</b>   |                                  |                       |                             |                                |                                      | <b>1,351,429</b> |
| <b>U.S Department of Justice</b>   |                                  |                       |                             |                                |                                      |                  |
| <b>Culturally and Linguistically Specific Services Program</b>   |                                  |                       |                             |                                |                                      |                  |
| US DOJ OVW CLSSP PROJECT BUTTERFLY   | 16.016                           | 10/01/2018 09/30/2022 | US Dept Justice             | 2018-UW-AX-0012                |                                      | 104,225          |
| <b>Total 16.016</b>  |                                  |                       |                             |                                |                                      | <b>104,225</b>   |
| <b>Services for Trafficking Victims</b>  |                                  |                       |                             |                                |                                      |                  |
| WI HUMAN TRAFFICKING   | 16.320                           | 01/01/2020 12/31/2022 | US Dept Justice             | 2019-VT-BX-0102                | \$ 7,175                             | 321,735          |
| <b>Total 16.320</b>  |                                  |                       |                             |                                | <b>7,175</b>                         | <b>321,735</b>   |
| <b>Legal Assistance for Victims</b>  |                                  |                       |                             |                                |                                      |                  |
| LEGAL ASSISTANCE FOR VICTIMS   | 16.524                           | 10/01/2018 09/30/2022 | US Dept Justice             | 2018-WL-AX-0008                | 97,004                               | 167,959          |
| <b>Total 16.524</b>  |                                  |                       |                             |                                | <b>97,004</b>                        | <b>167,959</b>   |
| <b>Crime Victim Assistance</b>   |                                  |                       |                             |                                |                                      |                  |
| VOCA   | 16.575                           | 10/01/2020 09/30/2021 | WI Dept Justice             | 2019-V2-GX-0045                |                                      | 69,159           |
| VOCA   | 16.575                           | 10/01/2021 09/30/2022 | WI Dept Justice             | 2019-VO-01-16800               |                                      | 224,696          |
| <b>Total 16.575</b>  |                                  |                       |                             |                                |                                      | <b>293,855</b>   |
| <b>Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault</b>  |                                  |                       |                             |                                |                                      |                  |
| TRANSITIONAL HOUSING   | 16.736                           | 10/01/2016 09/30/2022 | US Dept Justice             | 2016-WH-AX-0041                |                                      | 77,800           |
| <b>Total 16.736</b>  |                                  |                       |                             |                                |                                      | <b>77,800</b>    |
| <b>Consolidated And Technical Assistance Grant Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies</b> |                                  |                       |                             |                                |                                      |                  |
| SAFER COMMUNITIES FOR YOUTH PROJ   | 16.888                           | 10/01/2020 09/30/2023 | City Mil DOA                | C1510VPUMOS22                  |                                      | 3,677            |
| <b>Total 16.888</b>  |                                  |                       |                             |                                |                                      | <b>3,677</b>     |
| <b>Total U.S Department of Justice</b>   |                                  |                       |                             |                                | <b>104,179</b>                       | <b>969,250</b>   |

See accompanying notes to the Schedule of Expenditures of Federal, State, and Local Awards.

**United Migrant Opportunity Services/UMOS, Inc.**  
**Schedule of Expenditures of Federal, State, and Local Awards**  
**For the Year Ended June 30, 2022**

| Grantor Agency/<br>Pass-Through Agency/<br>Program Title  | Federal<br>Assistance<br>Listing | Contract Period       | Passed<br>Through<br>Agency | Passed<br>Through<br>Agency ID | Passed<br>Through to<br>Subrecipient | Expenditures     |
|---|----------------------------------|-----------------------|-----------------------------|--------------------------------|--------------------------------------|------------------|
| <b>U.S Department of Labor</b>  |                                  |                       |                             |                                |                                      |                  |
| <b>National Farmworker Jobs Program (Major Program)</b>   |                                  |                       |                             |                                |                                      |                  |
| WIOA FARM WORKER - WI   | 17.264                           | 07/01/2021 09/30/2022 | US Dept Labor               | AC-36715-21-60-A-55            |                                      | 1,157,472        |
| WIOA FARM WORKER - MISSOURI   | 17.264                           | 07/01/2021 09/30/2022 | US Dept Labor               | AC-36731-21-60-A-55            |                                      | 1,014,281        |
| WIOA FARM WORKER - IL   | 17.264                           | 07/01/2020 09/30/2021 | US Dept Labor               | AC-35447-20-60-A-55            |                                      | 201,779          |
| WIOA FARM WORKER - IL   | 17.264                           | 07/01/2021 09/30/2022 | US Dept Labor               | AC-36730-21-60-A-55            |                                      | 1,436,068        |
| WIOA FARM WORKER - WI   | 17.264                           | 07/01/2020 09/30/2021 | US Dept Labor               | AC-35438-20-60-A-55            |                                      | 306,961          |
| WIOA FARM WORKER - MISSOURI   | 17.264                           | 07/01/2020 09/30/2021 | US Dept Labor               | AC-35426-20-60-A-55            |                                      | 106,275          |
| MIGRANT SEASONAL FARMWORKER   | 17.264                           | 07/01/2021 09/30/2022 | US Dept Labor               | MH-33417-21-60-A-55            | 10,880                               | 243,603          |
| MIGRANT SEASONAL FARMWORKER   | 17.264                           | 07/01/2020 09/30/2021 | US Dept Labor               | MH-35402-20-60-A-55            |                                      | 118,759          |
| <b>Total 17.264</b>   |                                  |                       |                             |                                | <b>10,880</b>                        | <b>4,585,198</b> |
| <b>H-1B Job Training Grants</b>   |                                  |                       |                             |                                |                                      |                  |
| TECHHIRE EASTERN WI   | 17.268                           | 07/01/2016 06/30/2021 | US Dept Labor               | HG-29367-16-60A-55             |                                      | 2,352            |
| US DOL H-1B WORKFORCE   | 17.268                           | 02/01/2021 01/31/2025 | US Dept Labor               | HG-35911-21-60A-55             |                                      | 457,134          |
| <b>Total 17.268</b>   |                                  |                       |                             |                                |                                      | <b>459,486</b>   |
| <b>Total U.S Department of Labor</b>  |                                  |                       |                             |                                | <b>10,880</b>                        | <b>5,044,684</b> |
| <b>U.S Department of Treasury</b>   |                                  |                       |                             |                                |                                      |                  |
| <b>COVID-19: Emergency Rental Assistance Program</b>  |                                  |                       |                             |                                |                                      |                  |
| RENTAL ASSISTANCE   | 21.023                           | 01/02/2021 09/30/2022 | WI DOA                      | WERA 20-18                     |                                      | 11,973           |
| RENTAL ASSISTANCE   | 21.023                           | 01/02/2021 09/30/2025 | WI DOA                      | WERA 20-116                    |                                      | 1,191            |
| KENOSHA ENERGY ASSISTANCE   | 21.023                           | 10/01/2021 09/30/2022 | WI DOA                      | WHEAP 21.162                   |                                      | 317,473          |
| <b>Total 21.023</b>   |                                  |                       |                             |                                |                                      | <b>330,637</b>   |
| <b>Total U.S Department of Treasury</b>   |                                  |                       |                             |                                |                                      | <b>330,637</b>   |
| <b>U.S. Department of Education</b>   |                                  |                       |                             |                                |                                      |                  |
| <b>Twenty-First Century Community Learning Centers</b>  |                                  |                       |                             |                                |                                      |                  |
| MPS COMMUNITY LEARNING CENTERS  | 84.287                           | 09/01/2021 06/15/2022 | MPS                         | C030144                        |                                      | 150,293          |
| MPS COMMUNITY LEARNING CENTERS  | 84.287                           | 07/01/2021 08/20/2021 | MPS                         | C029666                        |                                      | 31,442           |
| <b>Total 84.287</b>   |                                  |                       |                             |                                |                                      | <b>181,735</b>   |
| <b>Total U.S Department of Education</b>  |                                  |                       |                             |                                |                                      | <b>181,735</b>   |
| <b>U.S Department of Health and Human Services</b>  |                                  |                       |                             |                                |                                      |                  |
| <b>Immunization Cooperative Agreements</b>  |                                  |                       |                             |                                |                                      |                  |
| VACCINES FOR CHILDREN   | 93.268                           | 04/01/2021 10/31/2021 | WI Dept Health              | 435100-G21-VACCINE-64          |                                      | 1,349            |
| VACCINES FOR CHILDREN   | 93.268                           | 11/01/2021 10/31/2022 | WI Dept Health              | 435100-G22-VACCINECO-48        |                                      | 2,948            |
| <b>Total 93.268</b>   |                                  |                       |                             |                                |                                      | <b>4,297</b>     |
| <b>COVID-19: Activities to Support State, Tribal, Local, and Territorial Health Department Response to Public Health or Healthcare Crisis</b> |                                  |                       |                             |                                |                                      |                  |
| SUPPORTING DRUG USERS SYRINGE SERV.   | 93.391                           | 06/01/2022 05/31/2023 | WI Dept Health              | N/A                            |                                      | 18,296           |
| <b>Total 93.391</b>   |                                  |                       |                             |                                |                                      | <b>18,296</b>    |

See accompanying notes to the Schedule of Expenditures of Federal, State, and Local Awards.



**United Migrant Opportunity Services/UMOS, Inc.**  
**Schedule of Expenditures of Federal, State, and Local Awards**  
**For the Year Ended June 30, 2022**

| Grantor Agency/<br>Pass-Through Agency/<br>Program Title            | Federal<br>Assistance<br>Listing | Contract Period       | Passed<br>Through<br>Agency | Passed<br>Through<br>Agency ID | Passed<br>Through to<br>Subrecipient | Expenditures     |
|---|----------------------------------|-----------------------|-----------------------------|--------------------------------|--------------------------------------|------------------|
| <b>U.S Department of Health and Human Services (continued)</b>      |                                  |                       |                             |                                |                                      |                  |
| <b>Temporary Assistance for Needy Families</b>                      |                                  |                       |                             |                                |                                      |                  |
| TRANSITIONAL JOBS KENOSHA   | 93.558                           | 06/01/2021 06/30/2021 | WI DCF                      | 437004-G20-0001530-000-01      |                                      | 1,328            |
| TRANSITIONAL JOBS URBAN BAY AREA                                    | 93.558                           | 06/01/2021 06/30/2021 | WI DCF                      | 437004-G20-0001530-000-02      |                                      | 1,113            |
| TRANSITIONAL JOBS KENOSHA   | 93.558                           | 07/01/2021 05/31/2022 | WI DCF                      | 437004-G20-0001530-000-02      |                                      | 263,813          |
| TRANSFORM MILWAUKEE   | 93.558                           | 06/01/2022 12/31/2022 | WI DCF                      | 437004-G19-0001236-000-01      | 52,762                               | 360,196          |
| TRANSITIONAL JOBS KENOSHA   | 93.558                           | 06/01/2022 06/30/2022 | WI DCF                      | 437004-G20-0001530-000-02      |                                      | 40,159           |
| TRANSITIONAL JOBS URBAN BAY AREA                                    | 93.558                           | 06/01/2022 06/30/2022 | WI DCF                      | 437004-G20-0001530-000-01      |                                      | 65,893           |
| TRANSITIONAL JOBS NorthEast   | 93.558                           | 06/01/2022 06/30/2022 | WI DCF                      | 437004-G16-0000742-R02-03      |                                      | 25,579           |
| TRANSITIONAL JOBS SouthEast   | 93.558                           | 06/01/2022 06/30/2022 | WI DCF                      | 437004-G16-0000742-R02-03      |                                      | 39,703           |
| TRANSITIONAL JOBS URBAN BAY AREA                                    | 93.558                           | 07/01/2021 05/31/2022 | WI DCF                      | 437004-G20-0001530-000-01      |                                      | 266,371          |
| TRANSITIONAL JOBS NorthEast   | 93.558                           | 07/01/2021 05/31/2022 | WI DCF                      | 437004-G16-0000742-R02-03      |                                      | 203,855          |
| TRANSITIONAL JOBS NorthEast   | 93.558                           | 06/01/2021 06/30/2021 | WI DCF                      | 437004-G16-0000742-R01-03      |                                      | 330              |
| TRANSITIONAL JOBS SouthEast   | 93.558                           | 06/01/2021 06/30/2021 | WI DCF                      | 437004-G16-0000742-R01-02      |                                      | 874              |
| TRANSITIONAL JOBS SouthEast   | 93.558                           | 07/01/2021 05/31/2022 | WI DCF                      | 437004-G16-0000742-R02-02      |                                      | 349,760          |
| TRANSFORM MILWAUKEE   | 93.558                           | 06/01/2021 12/31/2021 | WI DCF                      | 437004-G19-0001236-000-01      | 343,550                              | 2,119,396        |
| TRANSITIONAL JOBS Central   | 93.558                           | 07/01/2021 05/31/2022 | WI DCF                      | 437004-G16-0000742-R02-03      |                                      | 38,521           |
| TRANSFORM MILWAUKEE   | 93.558                           | 01/01/2022 05/31/2022 | WI DCF                      | 437004-G19-0001236-000-01      | 285,822                              | 1,504,998        |
| W-2 LIFE PROGRAM  | 93.558                           | 01/01/2021 12/31/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 6,463            |
| <b>Total 93.558</b>   |                                  |                       |                             |                                | <b>682,134</b>                       | <b>5,288,352</b> |
| <b>Refugee and Entrant Assistance - State Administered Programs</b> |                                  |                       |                             |                                |                                      |                  |
| REFUGEE ASSISTANCE  | 93.566                           | 07/01/2021 06/30/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 544,713          |
| <b>Total 93.566</b>   |                                  |                       |                             |                                |                                      | <b>544,713</b>   |
| <b>Low-Income Home Energy Assistance (Major Program)</b>            |                                  |                       |                             |                                |                                      |                  |
| MILWAUKEE CO ENERGY ASSISTANCE                                      | 93.568                           | 10/01/2020 09/30/2021 | County of Milwaukee         | 40-21822-300                   |                                      | 134,402          |
| MILWAUKEE CO ENERGY ASSISTANCE                                      | 93.568                           | 10/01/2021 09/30/2022 | County of Milwaukee         | 40-222822-300                  |                                      | 731,211          |
| KENOSHA ENERGY ASSISTANCE   | 93.568                           | 07/01/2021 09/30/2021 | WI DOA                      | WHEAP 21.162                   |                                      | 68,000           |
| KENOSHA ENERGY ASSISTANCE   | 93.568                           | 10/01/2020 09/30/2021 | Kenosha DHSS                | DWD-UMOS-WHEAP-20-21           |                                      | 32,285           |
| <b>Total 93.568</b>   |                                  |                       |                             |                                |                                      | <b>965,898</b>   |
| <b>Community Services Block Grant</b>                               |                                  |                       |                             |                                |                                      |                  |
| COVID-19: WDCF CCR CARES ACT  | 93.569                           | 06/01/2020 09/30/2022 | WI DCF                      | 437004-G20-0001632-000-16      |                                      | 27,708           |
| COMPREHENSIVE CRISIS RELIEF   | 93.569                           | 01/01/2021 12/31/2021 | WI DCF                      | 437004-G21-0001717-000-16      |                                      | 159,404          |
| COMPREHENSIVE CRISIS RELIEF   | 93.569                           | 01/01/2022 12/31/2022 | WI DCF                      | 437004-G22-0001953-000-16      |                                      | 159,300          |
| <b>Total 93.569</b>   |                                  |                       |                             |                                |                                      | <b>346,412</b>   |
| <b>Child Care and Development Block Grant Cluster</b>               |                                  |                       |                             |                                |                                      |                  |
| W-2 CONTRACTED CHILD CARE   | 93.575                           | 01/01/2022 12/31/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 170,370          |
| W-2 CONTRACTED CHILD CARE   | 93.575                           | 01/01/2021 12/31/2021 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 162,229          |
| MIGRANT DAY CARE  | 93.575                           | 01/01/2022 12/31/2022 | WI DCF                      | 437001-G21-0001681-000-01      |                                      | 104,871          |
| MIGRANT DAY CARE  | 93.575                           | 01/01/2021 12/31/2021 | WI DCF                      | 437001-G21-0001681-000-01      |                                      | 230,367          |
| <b>Total 93.575</b>   |                                  |                       |                             |                                |                                      | <b>667,837</b>   |
| <b>Refugee and Entrant Assistance - Wilson/Fish Program</b>         |                                  |                       |                             |                                |                                      |                  |
| WI DCF REFUGEE AND ENTRANT ASSISTANCE                               | 93.583                           | 07/01/2021 06/30/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 19,377           |
| WI DCF REFUGEE AND ENTRANT ASSISTANCE                               | 93.583                           | 01/01/2022 12/31/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 3,051            |
| <b>Total 93.583</b>   |                                  |                       |                             |                                |                                      | <b>22,428</b>    |

See accompanying notes to the Schedule of Expenditures of Federal, State, and Local Awards.

**United Migrant Opportunity Services/UMOS, Inc.**  
**Schedule of Expenditures of Federal, State, and Local Awards**  
**For the Year Ended June 30, 2022**

| Grantor Agency/<br>Pass-Through Agency/<br>Program Title   | Federal<br>Assistance<br>Listing | Contract Period |            | Passed<br>Through<br>Agency | Passed<br>Through<br>Agency ID   | Passed<br>Through to<br>Subrecipient | Expenditures         |
|--|----------------------------------|-----------------|------------|-----------------------------|----------------------------------|--------------------------------------|----------------------|
| <b>U.S Department of Health and Human Services (continued)</b>                                   |                                  |                 |            |                             |                                  |                                      |                      |
| <b>Services to Victims of a Severe Form of Trafficking</b>                                       |                                  |                 |            |                             |                                  |                                      |                      |
| USCRI TVAP   | 93.598                           | 09/30/2018      | 09/28/2022 | US COM. FOR REFUGEES        | 90ZV0135-01-00                   |                                      | 56,119               |
| <b>Total 93.598</b>  |                                  |                 |            |                             |                                  |                                      | <b>56,119</b>        |
| <b>Head Start Cluster (Major Program)</b>  |                                  |                 |            |                             |                                  |                                      |                      |
| MIGRANT HEAD START UMOS I  | 93.600                           | 04/01/2022      | 03/31/2023 | US DHSS                     | 90CM009831-04-01                 |                                      | 1,033,396            |
| MIGRANT HEAD START UMOS I  | 93.600                           | 04/01/2021      | 03/31/2022 | US DHSS                     | 90CM009831-03-00                 |                                      | 2,554,815            |
| HEAD START UMOS IV TEXAS   | 93.600                           | 04/01/2022      | 03/31/2023 | US DHSS                     | 90CM009854-03-01                 |                                      | 5,540,650            |
| HEAD START MISSOURI & ARKANSAS   | 93.600                           | 07/01/2019      | 03/31/2020 | US DHSS                     | 90CM009835-01-00                 |                                      | 1,498                |
| HEAD START MISSOURI & ARKANSAS   | 93.600                           | 04/01/2020      | 03/31/2021 | US DHSS                     | 90CM009835-02-01                 |                                      | 52                   |
| HEAD START UMOS IV TEXAS   | 93.600                           | 04/01/2021      | 03/31/2022 | US DHSS                     | 90CM009854-01-01                 |                                      | 16,720,399           |
| COVID-19: HEAD START UMOS III COVID CARRYOVER  | 93.600                           | 04/01/2021      | 03/31/2022 | US DHSS                     | 90CM009835-03-02                 |                                      | 2,618                |
| COVID-19: HEAD START UMOS I - IV COVID CARE  | 93.600                           | 04/01/2021      | 03/31/2023 | US DHSS                     | 90HN00016-01-01                  |                                      | 30,277               |
| COVID-19: HEAD START UMOS V COVID CARRYOVER  | 93.600                           | 04/01/2021      | 03/31/2022 | US DHSS                     | 90CM009854-02-02                 |                                      | 129,744              |
| COVID-19: HEAD START UMOS I - IV TEXAS   | 93.600                           | 04/01/2021      | 03/31/2023 | US DHSS                     | 90HN00016-01-00                  |                                      | 353,960              |
| HEAD START UMOS III MISSOURI & ARK.  | 93.600                           | 04/01/2021      | 03/31/2022 | US DHSS                     | 90CM009835-03-01                 |                                      | 1,275,544            |
| MIGRANT HEAD START UMOS II   | 93.600                           | 04/01/2022      | 03/31/2023 | US DHSS                     | 90CM009824-05-01                 |                                      | 848,119              |
| HEAD START UMOS III MISSOURI & ARK.  | 93.600                           | 04/01/2022      | 03/31/2023 | US DHSS                     | 90CM009835-04-00                 |                                      | 492,776              |
| COVID-19: HEAD START UMOS IV COVID ARP   | 93.600                           | 04/01/2021      | 03/31/2023 | US DHSS                     | 90HN00016-01-01                  |                                      | 95,508               |
| MIGRANT HEAD START UMOS II   | 93.600                           | 04/01/2020      | 03/31/2022 | US DHSS                     | 90CM009824-04-00                 |                                      | 2,089,203            |
| <b>Total 93.600</b>  |                                  |                 |            |                             |                                  |                                      | <b>31,168,559</b>    |
| <b>Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services</b> |                                  |                 |            |                             |                                  |                                      |                      |
| WI DCF DOMESTIC ABUSE STIMULUS   | 93.671                           | 03/27/2021      | 09/30/2021 | WI DCF                      | 437003-G21-0001620-000-49        |                                      | (427)                |
| DOMESTIC ABUSE   | 93.671                           | 01/01/2022      | 06/30/2022 | End Abuse                   | 2022-301 Prevention Project 2022 |                                      | 43,482               |
| DOMESTIC ABUSE   | 93.671                           | 07/01/2021      | 12/31/2021 | End Abuse                   | 2021-201 Prevention Project 2021 |                                      | 40,005               |
| DOMESTIC VIOLENCE PREV END ABUSE   | 93.671                           | 01/01/2021      | 12/31/2021 | End Abuse                   | 202101 Prevention Project 2021   |                                      | 7,549                |
| DOM. ABUSE IMMIGRANT/REFUGEE   | 93.671                           | 01/01/2021      | 12/31/2021 | WI DCF                      | 437003-G19-0001304-R02-07        |                                      | 10,909               |
| DOM. ABUSE IMMIGRANT/REFUGEE   | 93.671                           | 01/01/2022      | 12/31/2022 | WI DCF                      | 437003-G19-0001304-R03-07        |                                      | 7,488                |
| <b>Total 93.671</b>  |                                  |                 |            |                             |                                  |                                      | <b>109,006</b>       |
| <b>HIV Prevention Activities Health Department Based</b>   |                                  |                 |            |                             |                                  |                                      |                      |
| HIV PREVENTION TARGETED  | 93.940                           | 01/01/2021      | 12/31/2021 | WI Dept Health              | 435100-G21-112615-190            |                                      | 75,938               |
| HIV PREVENTION TARGETED  | 93.940                           | 01/01/2022      | 12/31/2022 | WI Dept Health              | 435100-G22-112615-290            |                                      | 65,360               |
| <b>Total 93.940</b>  |                                  |                 |            |                             |                                  |                                      | <b>141,298</b>       |
| <b>Block Grants for Prevention and Treatment of Substance Abuse</b>                              |                                  |                 |            |                             |                                  |                                      |                      |
| SUBSTANCE ABUSE PREVENTION/TREATMENT   | 93.959                           | 01/01/2022      | 03/14/2022 | Mil County DHHS             | BHS-POS254-012022                |                                      | 12,625               |
| <b>Total 93.959</b>  |                                  |                 |            |                             |                                  |                                      | <b>12,625</b>        |
| <b>Total U.S Department of Health and Human Services</b>   |                                  |                 |            |                             |                                  | <b>682,134</b>                       | <b>39,345,839</b>    |
| <b>Total Expenditures of Federal Awards</b>  |                                  |                 |            |                             |                                  | <b>\$ 797,193</b>                    | <b>\$ 47,223,574</b> |

See accompanying notes to the Schedule of Expenditures of Federal, State, and Local Awards.

**United Migrant Opportunity Services/UMOS, Inc.**  
**Schedule of Expenditures of Federal, State, and Local Awards**  
**For the Year Ended June 30, 2022**

| Grantor Agency/<br>Pass-Through Agency/<br>Program Title      | Federal<br>Assistance<br>Listing | Contract Period       | Passed<br>Through<br>Agency | Passed<br>Through<br>Agency ID | Passed<br>Through to<br>Subrecipient | Expenditures         |
|---|----------------------------------|-----------------------|-----------------------------|--------------------------------|--------------------------------------|----------------------|
| <b>State and Local Programs</b>                               |                                  |                       |                             |                                |                                      |                      |
| WDPI HEAD START-PLYMOUTH                                      | N/A                              | 07/01/2021 06/30/2022 | WI DPI                      | State ID 255.327               |                                      | \$ 75,392            |
| W-2 SOUTHEASTERN REGION                                       | N/A                              | 01/01/2022 05/31/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 1,774,629            |
| W-2 SOUTHEASTERN REGION                                       | N/A                              | 06/01/2021 12/31/2021 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 2,634,813            |
| W-2 SOUTHEASTERN REGION                                       | N/A                              | 06/01/2022 12/31/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 400,253              |
| EDUCATION NAVIGATOR W-2 PARTICIPANT                           | N/A                              | 06/01/2022 12/31/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 5,511                |
| EDUCATION NAVIGATOR W-2 PARTICIPANT                           | N/A                              | 01/01/2022 05/30/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 1,093                |
| CHICAGO COM. TRUST FARMWORKER RELIEF                          | N/A                              | 07/01/2020 06/30/2021 | CHICAGO TRUST               | N/A                            |                                      | 10,663               |
| ARC COM. SERV. HUMAN TRAFFICKING                              | N/A                              | 03/01/2021 09/30/2023 | ARC Comm. Serv.             | N/A                            |                                      | 55,543               |
| EMERGENCY ASSISTANCE PAYMENTS                                 | N/A                              | 07/01/2021 06/30/2022 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 235,869              |
| W-2 TRIAL EMPLOYMENT MATCH DCF                                | N/A                              | 06/01/2021 12/31/2021 | WI DCF                      | 437001-M15-CFB0144-R03-06      |                                      | 3,250                |
| ANTHEM EVENTS COMMUNITY EDUCATION                             | N/A                              | 11/01/2021 03/31/2022 | Anthem                      | N/A                            |                                      | 65,611               |
| DOM. ABUSE IMMIGRANT/REFUGEE                                  | N/A                              | 01/01/2022 12/31/2022 | WI DCF                      | 437003-G19-0001304-R03-07      |                                      | 67,396               |
| DOM. ABUSE IMMIGRANT/REFUGEE                                  | N/A                              | 01/01/2021 12/31/2021 | WI DCF                      | 437003-G19-0001304-R02-07      |                                      | 98,185               |
| WE ENERGIES LOW INCOME ENERGY PILOT                           | N/A                              | 01/01/2022 12/31/2022 | WE Energies                 | N/A                            |                                      | 120,000              |
| WE ENERGIES LOW INCOME ENERGY PILOT                           | N/A                              | 01/01/2021 12/31/2021 | WE Energies                 | N/A                            |                                      | 30,000               |
| SEXUAL ASSULT SERVICES  | N/A                              | 01/01/2021 12/31/2021 | WI Dept Justice             | 2021/2020-52100/SV-01-16225    |                                      | 14,431               |
| SEXUAL ASSULT SERVICES  | N/A                              | 01/01/2022 12/31/2022 | WI Dept Justice             | 2022/2023-52100/SV-01-17029    |                                      | 9,394                |
| WIS TOBACCO CONTROL   | N/A                              | 07/01/2021 06/30/2022 | Medical Coll. WI            | 435100-G21-148197-190          |                                      | 99,791               |
| WIS TOBACCO CONTROL   | N/A                              | 01/01/2021 06/30/2021 | Medical Coll. WI            | N/A                            |                                      | 1,940                |
| PRESBYTERY OFF MILWAUKEE SAFE DATES                           | N/A                              | 01/01/2020 08/31/2022 | Presbytery                  | N/A                            |                                      | 3,313                |
| GREATER MIL. SA/DV ADVOCACY                                   | N/A                              | 11/01/2020 12/31/2022 | Greater Mil. Foundation     | N/A                            |                                      | 17,475               |
| FBI CITIZENS ASSOC. HUMAN TRAFICKING                          | N/A                              | 12/29/2020 12/28/2021 | FBI Citizens                | N/A                            |                                      | 10,954               |
| DOMESTIC VIOLENCE UNDER SERVED                                | N/A                              | 01/01/2021 12/31/2021 | WI DCF                      | 437003-G21-0001595-000-10      |                                      | 56,717               |
| DOMESTIC VIOLENCE UNDER SERVED                                | N/A                              | 01/01/2022 12/31/2022 | WI DCF                      | 437003-G21-0001595-R01-10      |                                      | 21,137               |
| DOMESTIC VIOLENCE CHILDRENS PROG                              | N/A                              | 01/01/2021 12/31/2021 | WI DCF                      | 437003-G21-0001666-000-46      |                                      | 12,454               |
| DOMESTIC VIOLENCE CHILDRENS PROG                              | N/A                              | 01/01/2022 12/31/2022 | WI DCF                      | 437003-G21-0001666-R01-46      |                                      | 16,365               |
| FARMWORKER COVID ANTHEM                                       | N/A                              | 07/01/2020 06/30/2022 | Anthem                      | N/A                            |                                      | 41,826               |
| UNITED WAY HEALTHY GIRLS INITIATIVE                           | N/A                              | 07/01/2020 06/30/2021 | United Way                  | N/A                            |                                      | (4,217)              |
| UNITED WAY HEALTHY YOUTH                                      | N/A                              | 07/01/2021 06/30/2022 | United Way                  | N/A                            |                                      | 37,860               |
| MI ARCOS IRIS CHILDREN LATINA RESOURCE                        | N/A                              | 01/01/2022 12/31/2022 | WI DCF                      | 437003-G17-0000889-R05-03      |                                      | 17,729               |
| MI ARCOS IRIS CHILDREN LATINA RESOURCE                        | N/A                              | 01/01/2021 12/31/2021 | WI DCF                      | 437003-G17-0000889-R04-03      |                                      | 33,764               |
| <b>Total State and Local Programs</b>                         |                                  |                       |                             |                                | <b>\$ -</b>                          | <b>\$ 5,969,142</b>  |
| <b>Total Expenditures of Federal, State, and Local Awards</b> |                                  |                       |                             |                                | <b>\$ 797,193</b>                    | <b>\$ 53,192,716</b> |

See accompanying notes to the Schedule of Expenditures of Federal, State, and Local Awards.

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

Notes to the Schedule of Expenditures of Federal, State and Local Awards  
June 30, 2022

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal, State and Local Awards (the Schedule) includes the award activity of UMOS under programs of the Federal, State and Local governments for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of UMOS, it is not intended to and does not present the financial position, changes in net assets, or cash flows of UMOS.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are limited to reimbursement or grant stipulations.

**NOTE 3 – PARTICIPANT DIRECT PAYMENTS**

There were no direct payments made to W2 participant workers compensation by Wisconsin Department of Children and Families on behalf of UMOS for the year ended June 30, 2022.

**NOTE 4 – INDIRECT COST RATE**

UMOS uses their approved Federal Indirect Cost Rate.

**NOTE 5 – FEDERAL LOANS**

UMOS was approved by the USDA Rural Development to receive loans for their housing developments totaling \$640,905. The amounts listed for these loans includes the proceeds used during the year and the outstanding loan balances from prior year. The current loan balances are also reported on UMOS' Statement of Financial Position – Liability section.

| Balances as of June 30, | <u>2021</u>       | <u>2022</u>       |
|-------------------------|-------------------|-------------------|
| Aurora                  | \$ 103,850        | \$ 90,472         |
| Beaver Dam              | 105,245           | 93,139            |
| Claremont               | 144,552           | 133,337           |
| Jefferson               | 237,381           | 225,524           |
| Montello                | <u>49,877</u>     | <u>42,656</u>     |
| Total                   | <u>\$ 640,905</u> | <u>\$ 585,128</u> |



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## **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
United Migrant Opportunity Services/UMOS, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of United Migrant Opportunity Services/UMOS, Inc. ("UMOS," a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2022, and the related Statements of Activities, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2022.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered UMOS's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of UMOS's internal control. Accordingly, we do not express an opinion on the effectiveness of UMOS's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether UMOS's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Andrea & Orendorff LLP*

Andrea & Orendorff, LLP

Pleasant Prairie, WI  
December 16, 2022



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## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE STATE SINGLE AUDIT GUIDELINES**

To the Board of Directors of  
United Migrant Opportunity Services/UMOS, Inc.

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal and State Program***

We have audited United Migrant Opportunity Service/UMOS, Inc.'s ("UMOS") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Wisconsin *State Single Audit Guidelines* that could have a direct and material effect on each of UMOS's major federal and state programs for the year ended June 30, 2022. UMOS's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, UMOS complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the Wisconsin *State Single Audit Guidelines*. Our responsibilities under those standards, the Uniform Guidance, and the *State Single Audit Guidelines* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to UMOS's federal and state programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### **Report on Internal Control over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Andrea & Orendorff LLP*

Andrea & Orendorff, LLP

Pleasant Prairie, WI  
December 16, 2022

**United Migrant Opportunity Services/UMOS INC.**  
**Schedule of Findings and Questioned Costs**  
For the Year Ended June 30, 2022

**Section I – Summary of Auditors’ Results**

*Financial Statements*

Type of Auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness identified? No
- Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

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*Federal Awards*

Internal control over major programs:

- Material weakness identified? No
- Significant deficiencies identified? None reported

Type of Auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a): No

Identification of major programs:

| <u>Assistance Listing</u> | <u>Name of Federal Program or Cluster</u> |
|---------------------------|---|
| 17.264                    | National Farmworker Jobs Program          |
| 93.568                    | Low-Income Home Energy Assistance         |
| 93.600                    | Head Start Cluster                        |

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*State Awards*

Internal control over major programs:

- Material weakness identified? No
- Significant deficiencies identified? None reported

Type of Auditor’s report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a): No

Identification of major programs:

| <u>State ID Number</u> | <u>Name of State Program or Cluster</u> |
|------------------------|---|
| 437001-M15-CFB0144     | Wisconsin W2                            |

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Dollar threshold used to distinguish between Type A & Type B Programs: Federal: \$1,416,707  
State: \$ 250,000

Auditee qualified as low-risk auditee? No

**United Migrant Opportunity Services/UMOS INC.**  
**Schedule of Findings and Questioned Costs**  
For the Year Ended June 30, 2022

**Section II – Financial Statement Findings**

No findings were reported.

**Section III – Federal Award Findings and Questioned Costs**

No findings 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 Public Instruction    | No |
| Department of Children and Families | No |
| Department of Justice               | No |
| Department of Health Services       | No |

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

Name and signature of partner *Ryan Goerres*  
Ryan Q. Goerres, CPA

Date of Report December 16, 2022

**United Migrant Opportunity Services/UMOS INC.**  
**Summary Schedule of Prior Audit Findings**  
For the Year Ended June 30, 2022

*Finding No. 2021-001:*

Material Weakness in Internal Control over Financial Reporting of Fixed Assets and Depreciation Expense

*Fiscal Year First Reported:*

June 30, 2021

*Status:*

Corrective action has been taken and this finding has not been repeated.

## **Supplementary Information**

**United Migrant Opportunity Services/UMOS, INC.**  
**Settlement of DHS Cost Reimbursement Award**  
**For the Year Ending June 30, 2022**

| DHS identification number  | 155958                  | 155958                  | 43500-0000034884        | 43500-0000038870        |
|--|-------------------------|-------------------------|-------------------------|-------------------------|
| Award Name   | HIV Targeted            | HIV Targeted            | Vaccine Outreach        | Vaccine Outreach        |
| <b>Award Amount</b>  | \$ 117,272              | \$ 117,272              | \$ 49,918               | \$ 49,918               |
| <b>Award Period</b>  | 1/1/22-12/31/22         | 1/1/21-12/31/21         | 4/1/21-08/31/21         | 11/1/21-10/31/22        |
| <b>Period of the award within audit period</b>   | <u>1/1/22-06/30/22</u>  | <u>07/1/21-12/31/22</u> | <u>07/1/21-06/30/22</u> | <u>01/1/22-06/30/22</u> |
| <b>A. Expenditures reported to DHS for payment</b>   | \$ 69,672               | \$ 76,878               | \$ 1,349                | \$ 3,017                |
| <b>B. Actual allowable cost of award program exp.</b>  |                         |                         |                         |                         |
| <b>Program Expenses</b>  |                         |                         |                         |                         |
| 1. Grants and other assistance to governments and organizations in the US  | \$ -                    | \$ -                    | \$ -                    | \$ -                    |
| 2. Grants and other assistance to individuals in the US  | -                       | -                       | -                       | -                       |
| 3. Grants and other assistance to governments and organizations outside the US                                     | -                       | -                       | -                       | -                       |
| 4. Benefits paid to or for members   | -                       | -                       | -                       | -                       |
| 5. Compensation of current officers, directors, trustees and key employees   | -                       | -                       | -                       | -                       |
| 6. Compensation not included above, to disqualified persons  | -                       | -                       | -                       | -                       |
| 7. Other salaries and wages  | 35,769                  | 38,739                  | 817                     | 1,742                   |
| 8. Pension plan contributions  | 1,788                   | 1,937                   | 41                      | 87                      |
| 9. Other employee benefits   | 9,933                   | 10,290                  | 208                     | 496                     |
| 10. Participant expense  | 1,980                   | 890                     | -                       | -                       |
| 11. Space and related expense  | 5,443                   | 5,666                   | 89                      | 201                     |
| 12. Travel expense   | 530                     | 859                     | 47                      | -                       |
| 13. Supplies expense   | 3,444                   | 10,227                  | 24                      | 155                     |
| 14. Purchase services expense  | 531                     | 426                     | -                       | -                       |
| Total Program Expenses   | <u>\$ 59,418</u>        | <u>\$ 69,034</u>        | <u>\$ 1,226</u>         | <u>\$ 2,680</u>         |
| <b>Management and general expenses allocated to program</b>  |                         |                         |                         |                         |
| 1. Compensation of current officers, directors, trustees, and key employees, allocated based on Indirect Cost Plan | \$ 243                  | \$ 267                  | \$ -                    | \$ 536                  |
| 2. Compensation not included above, to disqualified person, allocated based on Indirect Cost Plan                  | -                       | -                       | -                       | -                       |
| 3. Other salaries and wages, allocated based on rate   | -                       | -                       | -                       | -                       |
| 4. Pension plan contributions, allocated based on rate   | 12                      | 13                      | -                       | 27                      |
| 5. Other employee benefits benefits, allocated based on rate   | 85                      | 94                      | -                       | 188                     |
| 6. Other cost  | 5,602                   | 6,529                   | 123                     | (482)                   |
| Total management and general expense allocated to program  | <u>\$ 5,942</u>         | <u>\$ 6,903</u>         | <u>\$ 123</u>           | <u>\$ 268</u>           |
| <b>C. Less Program Revenue and other offset to cost</b>  | -                       | -                       | -                       | -                       |
| <b>D. Total allowable cost before profit (for profit only)</b>   | <u>\$ 65,360</u>        | <u>\$ 75,938</u>        | <u>\$ 1,349</u>         | <u>\$ 2,948</u>         |
| <b>E. Allowable profit(for-profit only)</b>  | -                       | -                       | -                       | -                       |
| <b>F. Total allowable cost</b>   | <u><u>\$ 65,360</u></u> | <u><u>\$ 75,938</u></u> | <u><u>\$ 1,349</u></u>  | <u><u>\$ 2,948</u></u>  |