

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

Milwaukee, Wisconsin

Audited Financial Statements

**For the Year Ended
June 30, 2024**

**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

Opinion

We have audited the accompanying financial statements of United Migrant Opportunity Services/UMOS INC. ("UMOS", a nonprofit organization), which comprise the statements of financial position as of June 30, 2024, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of UMOS as of June 30, 2024, 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.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. 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 is 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 20, 2024, 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

Pleasant Prairie, Wisconsin
December 20, 2024

United Migrant Opportunity Services/UMOS INC.

Statement of Financial Position

As of June 30, 2024

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 7,647,042
Investments in Marketable Securities	1,003,197
Accounts Receivable	180,229
Grants Receivable	5,383,501
Prepaid Expenses and Other Current Assets	365,015
Restricted Cash	5,319,684
Total Current Assets	<u>19,898,668</u>

Noncurrent Assets

Property and Equipment, Net	14,915,153
Operating Lease Assets	1,380,269
Total Noncurrent Assets	<u>16,295,422</u>

Total Assets	<u>\$ 36,194,090</u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Notes Payable - Current Portion	\$ 54,810
Accounts Payable and Other Liabilities	1,710,199
Accrued Payroll and Related Expenses	1,886,832
Operating Lease Liability - Current	645,712
Unearned Revenue	7,690,730
Total Current Liabilities	<u>11,988,283</u>

Long Term Liabilities

UMOS 457 Executive Plan Payable	1,088,109
Operating Lease Long Term Liability	740,640
Long Term Notes Payable	596,339
Total Long Term Liabilities	<u>2,425,088</u>

Total Liabilities	<u>14,413,371</u>
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Net Assets

Without donor restrictions - Undesignated	21,780,719
Total Net Assets	<u>21,780,719</u>

Total Liabilities and Net Assets	<u>\$ 36,194,090</u>
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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, 2024

Revenues

Grants and Contracts	\$	95,963,153
Program Income		133,336
Rental Income		766,120
Investment return, net		121,952
Other Income		1,104,510
Total Revenues		<u>98,089,071</u>

Expenses

Program Services

Employment and Training	15,395,244
Child Education	38,317,065
Victim Services	2,071,417
Homeless, Shelter, and Food Programs	1,849,564
Community Based Programs	29,822,944
Housing Expenses	501,016

Supporting Services

Supporting Services	7,906,029
Corporate Expenses	2,881,426

Total Expenses	<u>98,744,705</u>
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Change in Net Assets Before Accrued Vacation, and Federal Capital Additions

(655,634)

Federal Capital Additions and Accrued Vacation

415,232

Change in Net Assets Before Federal Depreciation and Lease Expense

(240,402)

Federal Depreciation

1,030,089

Operating Lease Expense

1,494

Total Federal Depreciation and Lease Expense

1,031,583

Increase/(Decrease) in Net Assets

(1,271,985)

Net Assets Without Donor Restrictions, June 30, 2023

23,052,704

Net Assets Without Donor Restrictions, June 30, 2024

\$ 21,780,719

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, 2024

EXPENSES	Program Services						Supporting Services			Total	
	Employment and Training	Child Education	Victim Services	Homeless Shelter Food Program	Community Based Programs	Housing	Total Program Services	Supporting Services	Corporate Expenses		Supporting Services
Salary Expense	\$ 7,704,813	\$ 22,685,060	\$ 853,659	\$ 101,628	\$ 2,172,433	\$ 39,455	\$ 33,557,048	\$ 3,135,501	\$ 637,582	\$ 3,773,083	\$ 37,330,131
Benefits	1,753,734	6,781,038	251,001	40,905	630,428	10,791	9,467,897	1,071,883	16,311	1,088,194	10,556,091
Information Technology	355,103	1,131,169	48,039	6,299	106,490	2,820	1,649,920	235,624	3,916	239,540	1,889,460
Equipment	-	514,776	-	-	1,990	177	516,943	434	17,097	17,531	534,474
Supplies	119,178	855,979	48,613	4,247	82,767	21,520	1,132,304	149,565	92,017	241,582	1,373,886
Training & Travel	230,387	869,015	41,257	4,743	84,401	14,782	1,244,585	272,138	230	272,368	1,516,953
Space & Related Costs	1,174,775	2,866,268	110,483	38,023	415,228	359,642	4,964,419	444,520	333,164	777,684	5,742,104
Participant Costs	2,813,245	2,327,497	75,122	1,645,469	24,796,288	-	31,657,621	-	3,545	3,545	31,661,166
Subcontracts	868,430	-	618,949	-	1,257,120	-	2,744,499	-	-	-	2,744,499
Purchased Services	338,074	168,410	37,811	-	262,186	3,453	809,934	2,358,589	217,149	2,575,738	3,385,672
Misc Expense	37,505	71,111	4,757	8,250	17,675	48,376	187,674	237,775	312,355	550,130	737,804
Other Parent Services	-	46,742	-	-	-	-	46,742	-	-	-	46,742
Non Federal Expenses	-	-	-	-	-	-	-	-	1,223,226	1,223,226	1,223,226
Other Non Federal Expenses	-	-	(18,275)	-	(4,062)	-	(22,337)	-	24,833	24,833	2,495
TOTAL EXPENSES	\$ 15,395,244	\$ 38,317,065	\$ 2,071,417	\$ 1,849,564	\$ 29,822,944	\$ 501,016	\$ 87,957,249	\$ 7,906,029	\$ 2,881,425	\$ 10,787,454	\$ 98,744,703

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, 2024

Cash Flows from Operating Activities

Change in Net Assets	\$ (1,271,985)
Adjustments to reconcile change in net assets to cash provided/(used) by operating activities:	
Depreciation	1,431,229
Unrealized Net Gain in Market Value of Marketable Securities Investments	(121,952)
Federal Assets Purchased	(408,263)
Changes in Current Assets and Liabilities:	
Increase in Accounts Receivable	(24,737)
Increase in Grants Receivable	(986,998)
Increase in Prepaid Expenses and Other Current Assets	(137,977)
Increase in Accounts Payable and Other Liabilities	633,967
Increase in Accrued Payroll and Related Expenses	(267,830)
Increase in Unearned Revenue	2,597,935
Increase in Operating Lease Expenses	41,864
Net Cash Provided/(Used) by Operating Activities	1,485,253

Cash Flows from Investing Activities

Funds from Investment Accounts	875,000
Acquisition of Property, Equipment, & Leases, net of Federal Assets Purchased	38,421
Increase in Long Term Liability - UMOS 457 Executive Plan	164,140
Change in Mutual Funds in Investment Portfolio	(1,800)
Net Cash Provided/(Used) by Investing Activities	1,075,761

Cash Flows from Financing Activity

Payment on Notes Payable	(94,635)
Net Cash Provided/(Used) by Financing Activity	(94,635)

Net Increase/(Decrease) in Cash and Cash Equivalents 2,466,379

Cash and Cash Equivalents -
 Restricted and Unrestricted, June 30, 2023 10,500,347

Cash and Cash Equivalents -
 Restricted and Unrestricted, June 30, 2024 **\$ 12,966,726**

Supplemental Schedule of Other Operating Activities

Interest Paid, none capitalized \$ 5,833

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

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements

June 30, 2024

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 \$14,213,969 of financial assets available within one year of June 30, 2024 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, 2024 for general expenditures are as follows:

Cash and Cash Equivalents	\$ 7,647,042
Investments in Marketable Securities	1,003,197
Accounts Receivable	180,229
Grants Receivable	<u>5,383,501</u>
Total	<u>\$ 14,213,969</u>

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements

June 30, 2024

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 credit losses 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 based on management's consideration of historical collectability, current circumstances, and projected future changes in status of its payors.

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 \$1,030,089. Depreciation expense for assets purchased with non-grant funds was \$469,132 for total depreciation of \$1,499,221.

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, 2024

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 minimis 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 July 1, 2023 and extends through June 30, 2026.

Advertising

UMOS' policy is to expense advertising costs as incurred. Advertising costs of \$103,108 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.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements

June 30, 2024

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue & Revenue Recognition

Contributions and Grants

UMOS accounts for contributions and grants under Accounting Standards Codification (ASC) No. 605 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.

A significant portion of UMOS'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 UMOS 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. UMOS received cost-reimbursable grants of \$7,690,730 that have not been recognized at June 30, 2024 because qualifying expenditures have not yet been incurred, with advance payments of \$7,690,730 recognized in the Statement of Financial Position as unearned revenue.

Contract Revenues

UMOS recognizes revenue in accordance with ASC 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 UMOS expects to be entitled in exchange for the goods or services.

Program Income

Program income is derived from providing a variety of services to UMOS'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 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 UMOS 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 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, 2024

NOTE B – RESTRICTED CASH

UMOS' restricted cash accounts are as follows:

Howard G Buffet Foundation	\$ 3,792,445
Housing Centers' Reserve Cash Accounts	439,130
UMOS' 457 Executive Plan	<u>1,088,109</u>
Total Restricted Cash	<u>\$ 5,319,684</u>

UMOS received an advance payment from the Howard G. Buffett Foundation under a conditional promise to give. Since UMOS has not yet expended the funds, it has not met the criteria to recognize revenue from this award as of June 30, 2024. The unexpended cash balance is reported as restricted, with a corresponding unearned revenue liability in the amount of \$3,792,445 reported on the Statement of Financial Position.

The U.S. Department of Agriculture notes payable provisions require UMOS to maintain reserve accounts until the balance reaches \$403,420. At June 30, 2024, its balance was \$439,130. 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 \$1,088,109. 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, 2024

NOTE C – INVESTMENTS (continued)

At June 30, 2024, 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)
Fixed income	\$ 169,802	\$ 169,802	\$ -	\$ -
Mutual funds	833,395	833,395	-	-
Total	\$ 1,003,197	\$ 1,003,197	\$ -	\$ -

Marketable Securities Investments

Fixed Income	\$ 169,803
Mutual Funds	833,395
Total Marketable Securities Investments	\$ 1,003,198

Net unrealized gain on these investments for the year ending June 30, 2024, was \$121,952. Interest income on restricted cash funds and cash and cash equivalents as of June 30, 2024, was \$24,623. Investment administrative fees are \$1,214.

NOTE D – PROPERTY AND EQUIPMENT, NET

A summary of property and equipment as of June 30, 2024 is as follows. Federal fixed assets have a reversionary interest of \$17,424,100 less accumulated depreciation for a net value of \$9,611,311. 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.

	Non-Federal	Federal	Total
Fixed Assets			
Construction in Progress	\$ 345,245	\$ 104,814	\$ 450,059
Land and Land Improvements	1,849,237	893,898	2,743,135
Buildings and Building Improvements	11,346,334	11,251,511	22,597,845
Equipment and Vehicles	331,544	5,173,877	5,505,421
Total Fixed Assets	13,872,360	17,424,100	31,296,461
Less: Accumulated Depreciation	(8,568,518)	(7,812,789)	(16,381,307)
Net Property and Equipment	\$ 5,303,842	\$ 9,611,311	\$ 14,915,153

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements

June 30, 2024

NOTE E – NOTES PAYABLE

The amount of interest paid on debt for the year ending June 30, 2024 was \$5,833. Long-term notes payable at June 30, 2024 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. \$ 65,562

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. 29,007

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. 68,560

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. 111,568

Note payable to U.S. Department of Agriculture for the Jefferson Apartments acquired October 18, 2006; annual payments of \$14,176. Interest rate is 1% with final payment due October 31, 2039. The note is collateralized by the Jefferson apartments. 201,452

Note payable to Minnesota Housing Finance Agency (MHFA) due in full on October 17, 2033 at 0% interest. The note is collateralized by the Claremont Housing project. 175,000

Housing Notes Payable \$ 651,149

Total Long Term-Notes Payable **\$ 651,149**

Less Current Portion 54,810

LONG-TERM NOTES PAYABLE \$ 596,339

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements

June 30, 2024

NOTE E – NOTES PAYABLE (continued)

Principal payments due by year are as follows:

2025	\$	54,810
2026		55,361
2027		55,917
2028		56,479
2029		50,867
2030-2040		<u>377,715</u>
Totals	\$	<u>651,149</u>

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 \$11,888,356 at June 30, 2024.

NOTE G – OPERATING LEASES

UMOS assesses whether an arrangement qualifies as a lease (i.e., conveys the right to control the use of an identified asset for a period of time in exchange for consideration) at inception and only reassesses its determination if the terms and conditions of the arrangement are changed. Leases with an initial term of 12 months or less are not recorded on the Statement of Financial Position.

UMOS leases various facilities and equipment for operation of its programs. The lease have remaining lease terms of one to eight years, including options to extend or terminate leases.

Amounts reported in the accompanying financial statements related to these lease agreements are as follows:

Operating Lease Right-of-Use Asset	\$1,380,269
Operating Lease Liability- Current	645,712
Operating Lease Liability – Long Term	740,640

The weighted average remaining lease term and discount rate as of June 30, 2024 are 2.657102 years and 3.523981%, respectively.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements

June 30, 2024

NOTE G – OPERATING LEASES (continued)

The maturities of lease liabilities as of June 30, 2024 are as follows:

2025	\$	706,744
2026		470,580
2027		141,429
2028		123,209
2029		67,934
2030		<u>7,865</u>
Total Lease Payments		1,517,761
Less: present value discount		<u>(131,409)</u>
Present value of lease liabilities	\$	<u>1,386,352</u>

Operating lease expense for the year ended June 30, 2024, is presented as follows in the accompanying financial statements:

Operating Lease Expense - Program	\$793,823
Federal Operating	<u>1,494</u>
Total Lease Expense	<u>\$795,317</u>

Cash flows related to operating leases for the year ended June 30, 2024, were as follows:

Cash paid for amounts included in the measurement of operating lease liabilities: \$775,603
Lease assets obtained in exchange for operating lease obligations: \$694,393

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 \$1,483,039 and incurred plan expenses of \$15,260 for the year ended June 30, 2024.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements

June 30, 2024

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, 2024.
- 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, 2024, the 457 Plan balance was \$1,088,109, of which UMOS contributed \$91,149 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 90% of grant and housing revenues are from Federal government agencies.

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 2024.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements

June 30, 2024

NOTE L – REVENUE

As described in Note A, UMOS generates revenues from program services and from contracts with funding customers. The following tables provide additional detail related to revenue recognized from these activities during the year ended June 30, 2024:

Disaggregation of Revenue

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

	Program Revenue	State and Federal Contracts
Revenue recognized for services transferred at a point in time	\$ 133,336	\$ -
Revenue recognized for services transferred over time	-	-
	\$133,336	\$ -

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

There were no contracts receivable, payable, or deferrals as of July 1, 2023 or as of June 30, 2024.

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, 2024

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 Operating Fund	UMOS Non- Federal Fund	Aurora Housing Center	Montello Housing Center	Beaver Dam Apartments	Claremont Housing Center	Jefferson Apartments	Total
Net Assets June 30, 2023	-	21,575,502	562,860	71,479	296,845	308,970	237,049	23,052,705
Change in Net Assets Before Accrued Vacation, Federal Asset Purchased and Federal Depreciation	-	(722,712)	24,492	23,422	255	16,853	15,993	(641,697)
Change in vacation accrual during fiscal 2023	-	(6,969)	-	-	-	-	-	(6,969)
Net Federal Asset Purchased and or Disposed	-	408,263	-	-	-	-	-	408,263
Depreciation of property and equipment purchased with grant funds	-	(951,769)	(25,584)	(1,181)	(10,387)	(9,210)	(31,958)	(1,030,089)
Operating Leases Expense	-	(1,494)	-	-	-	-	-	(1,494)
Transfer to UMOS Non-Federal Fund	-	-	-	-	-	-	-	-
Net Assets June 30, 2024	-	20,300,821	561,768	93,720	286,713	316,613	221,084	21,780,719

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, 2024

NOTE O – LESSOR REVENUE

UMOS leases to various tenants approximately 33 percent of its company-owned and occupied headquarters. The lease terms range from one 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, 2024 as follows:

2025	\$	278,869
2026		22,442
Total	\$	<u>301,311</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 \$2,988,775 for the year ended June 30, 2024. This is primarily related to Head Start and consists of volunteer services totaling \$2,888,203. The Latina Resource Center also records in-kind for volunteer services for a small number of programs totaling \$100,572.

NOTE Q – ACCOUNTING PRONOUNCEMENTS ADOPTED IN THE CURRENT YEAR

In September 2020, FASB issued ASU 2016-13, *Financial Instruments – Credit Losses: Measurement of Credit Losses on Financial Instruments*. The new guidance requires organizations to measure all expected credit losses for financial instruments held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. The changes in ASU 2016-13 allow the reader to more clearly identify the nature and amount of expected credit losses. The Organization adopted the provisions of this standard for the year ended June 30, 2024. Implementation did not significantly impact UMOS's financial statements.

NOTE R– SUBSEQUENT EVENTS

UMOS has evaluated subsequent events through December 20, 2024, the date the financial statements were available to be issued.

Effective January 1st, 2024 Lupe Martinez transitioned from President/Chief Executive Officer to a newly created position of President Emeritus. Lupe Martinez has been with UMOS for 55 years. As President Emeritus, Lupe continues to be of service to UMOS and focus on long-range planning, building, maintaining, and enhancing strategic partnerships, securing funding for the agency, and assisting the board with the transition of a successor CEO. Jose Martinez was elected Interim President.

United Migrant Opportunity Services/UMOS INC.

Notes to Financial Statements June 30, 2024

NOTE R- SUBSEQUENT EVENTS (continued)

The UMOS Board Personnel Committee, in conjunction with an executive search firm began a nationwide search for the new CEO. Effective September 1, 2024, the UMOS Board of Directors elected Jose Martinez to be the new President and Chief Executive Officer of UMOS.

United Migrant Opportunity Services/UMOS, Inc.
Schedule of Expenditures of Federal, State, and Local Awards
For the Year Ended June 30, 2024

Grantor Agency/ Pass-Through Agency/ Program Title	Federal Assistance Listing	Contract Period	Passed Through Agency	Passed Through Agency ID	Passed Through to Subrecipient	Expenditures
U.S Department of Agriculture						
Pandemic Relief Activities: Farm and Food Worker Relief Grant Program						
COVID-19: FARM AND FOOD WORKERS RELIEF PROGRAM	10.181	10/04/2022 10/04/2024	US Dept Agriculture	N/A	\$ 1,257,120	\$ 30,347,583
Total 10.181					1,257,120	30,347,583
Child and Adult Care Food Pogram						
CACFP	10.558	10/01/2022 09/30/2023	DPI	70-6817		61,777
CACFP	10.558	10/01/2023 09/30/2024	DPI	70-6817		27,060
CACFP	10.558	10/01/2023 09/30/2024	MO DHSS	3MO300305-2024		4,143
CACFP	10.558	10/01/2022 09/30/2023	TDA	6885		265,074
CACFP	10.558	10/01/2023 09/30/2024	TDA	6885		590,248
Total 10.558						948,302
Summer Food Service Program for Children						
SFSP	10.559	07/01/2023 06/30/2024	DPI	70-6817		2,630
Total 10.559						2,630
Rural Rental Assistance Payments						
AURORA HOUSING ASSISTANCE	10.427	07/01/2023 06/30/2024	US Dept Agriculture	N/A		145,246
MONTELLO HOUSING ASSISTANCE	10.427	07/01/2023 06/30/2024	US Dept Agriculture	N/A		53,486
BEAVER DAM HOUSING ASSISTANCE	10.427	07/01/2023 06/30/2024	US Dept Agriculture	N/A		34,749
CLAREMONT HOUSING ASSISTANCE	10.427	07/01/2023 06/30/2024	US Dept Agriculture	N/A		103,860
JEFFERSON HOUSING ASSISTANCE	10.427	07/01/2023 06/30/2024	US Dept Agriculture	N/A		30,782
Total 10.427						368,123
Farm Labor Housing Loans and Grants						
AURORA HOUSING LOAN BALANCE	10.405	07/01/2023 06/30/2024	US Dept Agriculture	N/A		78,087
MONTELLO HOUSING LOAN BALANCE	10.405	07/01/2023 06/30/2024	US Dept Agriculture	N/A		35,836
BEAVER DAM HOUSING LOAN BALANCE	10.405	07/01/2023 06/30/2024	US Dept Agriculture	N/A		80,911
CLAREMONT HOUSING LOAN BALANCE	10.405	07/01/2023 06/30/2024	US Dept Agriculture	N/A		122,032
JEFFERSON HOUSING LOAN BALANCE	10.405	07/01/2023 06/30/2024	US Dept Agriculture	N/A		213,548
Total 10.405						530,414
Total U.S Department of Agriculture					1,257,120	32,197,052
U.S Department of Justice						
Culturally and Linguistically Specific Services Program						
US DOJ OVW CLSSP PROJECT BUTTERFLY	16.016	10/01/2018 09/30/2023	US Dept Justice	2018-UW-AX-0012		21,488
Total 16.016						21,488
Services for Trafficking Victims						
WI HUMAN TRAFFICKING	16.320	10/01/2022 09/30/2023	US Dept Justice	15POVC-22-GG-03745-HT		222,088
Total 16.320						222,088
Crime Victim Assistance						
VOCA	16.575	10/01/2022 09/30/2023	WI Dept Justice	2020/2021-VO/VO-A-01-17357		89,318
VOCA	16.575	10/01/2023 06/30/2024	WI Dept Justice	2021/2022-VO-A/VO-01-18219		278,056
Total 16.575						367,374

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, 2024

Grantor Agency/ Pass-Through Agency/ Program Title	Federal Assistance Listing	Contract Period	Passed Through Agency	Passed Through Agency ID	Passed Through to Subrecipient	Expenditures
U.S Department of Justice (continued)						
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault						
TRANSITIONAL HOUSING	16.736	10/01/2022 09/30/2023	US Dept Justice	15JOVW-22-GG-03254-TRAN		161,912
Total 16.736						<u>161,912</u>
Total U.S Department of Justice					-	<u>772,862</u>
U.S Department of Labor						
Unemployment Insurance (Major Program)						
UNEMPLOYMENT INSURANCE	17.225	06/15/2022 06/14/2025	WI DWD	UI-38581-22-75-A-55		753,405
Total 17.225						<u>753,405</u>
National Farmworker Jobs Program						
WIOA FARM WORKER - WI	17.264	07/01/2022 09/30/2023	US Dept Labor	AC-38157-22-60-A-55		241,098
WIOA FARM WORKER - WI	17.264	07/01/2023 09/30/2024	US Dept Labor	23A60AC000052-01-00		995,540
WIOA FARM WORKER - MISSOURI	17.264	07/01/2022 09/30/2023	US Dept Labor	AC-38118-22-60-A-55		295,130
WIOA FARM WORKER - MISSOURI	17.264	07/01/2023 09/30/2024	US Dept Labor	23A60AC000053-01-00		791,513
WIOA FARM WORKER - IL	17.264	07/01/2022 09/30/2023	US Dept Labor	AC-38127-22-60-A-55		210,887
WIOA FARM WORKER - IL	17.264	07/01/2023 09/30/2024	US Dept Labor	23A60AC000051-01-00		907,240
MIGRANT SEASONAL FARMWORKER	17.264	07/01/2022 09/30/2023	US Dept Labor	MH-38153-22-60-A-55	12,720	18,137
MIGRANT SEASONAL FARMWORKER	17.264	07/01/2023 09/30/2024	US Dept Labor	23A60MH000006-01-00	18,280	170,638
Total 17.264					<u>31,000</u>	<u>3,630,183</u>
H-1B Job Training Grants						
US DOL H-1B WORKFORCE	17.268	02/01/2021 01/31/2025	US Dept Labor	HG-35911-21-60A-55		1,105,593
Total 17.268						<u>1,105,593</u>
Total U.S Department of Labor					<u>31,000</u>	<u>5,489,181</u>

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, 2024

Grantor Agency/ Pass-Through Agency/ Program Title	Federal Assistance Listing	Contract Period		Passed Through Agency	Passed Through Agency ID	Passed Through to Subrecipient	Expenditures
U.S Department of Health and Human Services							
National and State Tobacco Control Program							
DHS JUUL SETTLEMENT TOBACCO PREVENTION	93.387	03/01/2023	12/31/2023	WI Dept Health	435100-G23-112615-390		544
Total 93.387							544
Temporary Assistance for Needy Families							
TRANSFORM MILWAUKEE	93.558	06/01/2023	12/31/2023	WI DCF	437004-G19-0001236-R00-01	409,061	2,377,577
TRANSFORM MILWAUKEE	93.558	01/01/2024	05/31/2024	WI DCF	437004-G19-0001236-R01-01	354,031	1,813,902
TRANSFORM MILWAUKEE	93.558	06/01/2024	12/31/2024	WI DCF	437004-G19-0001236-R01-01	74,339	358,166
TRANSITIONAL JOBS KENOSHA	93.558	06/01/2023	06/30/2023	WI DCF	437004-G20-0001530-000-02	-	1,509
TRANSITIONAL JOBS URBAN BAY AREA	93.558	07/01/2023	05/31/2024	WI DCF	437004-G24-0002154-000-03	-	759,413
TRANSITIONAL JOBS URBAN BAY AREA	93.558	06/01/2024	12/31/2024	WI DCF	437004-G24-0002154-000-03	-	68,150
TRANSITIONAL JOBS NorthEast	93.558	06/01/2023	06/30/2023	WI DCF	437004-G16-0000742-R02-03	-	1,721
TRANSITIONAL JOBS NorthEast	93.558	07/01/2023	05/31/2024	WI DCF	437004-G24-0002154-000-04	-	260,382
TRANSITIONAL JOBS NorthEast	93.558	06/01/2024	12/31/2024	WI DCF	437004-G24-0002154-000-04	-	21,408
TRANSITIONAL JOBS SouthEast	93.558	06/01/2023	06/30/2023	WI DCF	437004-G16-0000742-R02-03	-	282
Total 93.558						837,431	5,662,510
Refugee and Entrant Assistance State/Replacement Designee Administered Programs							
REFUGEE ASSISTANCE	93.566	01/01/2023	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06		1,007,048
Total 93.566							1,007,048
Low-Income Home Energy Assistance							
MILWAUKEE CO ENERGY ASSISTANCE	93.568	10/01/2022	09/30/2023	County of Milwaukee	1678		207,481
MILWAUKEE CO ENERGY ASSISTANCE	93.568	10/01/2023	09/30/2024	County of Milwaukee	2628		573,743
KENOSHA ENERGY ASSISTANCE	93.568	10/01/2022	09/30/2023	WI DOA	WHEAP 21.162		69,054
KENOSHA ENERGY ASSISTANCE	93.568	10/01/2023	09/30/2024	WI DOA	WHEAP 21.023		290,706
Total 93.568							1,140,984
Community Services Block Grant							
COMPREHENSIVE CRISIS RELIEF	93.569	01/01/2023	12/31/2023	WI DCF	437004-G23-0002147-000-16		177,074
COMPREHENSIVE CRISIS RELIEF	93.569	01/01/2024	12/31/2024	WI DCF	437004-G24-0002342-000-16		117,457
COMPREHENSIVE CRISIS RELIEF	93.569	01/01/2024	12/31/2024	IL DCEO	25-2310XX		700
Total 93.569							295,231

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, 2024

Grantor Agency/ Pass-Through Agency/ Program Title	Federal Assistance Listing	Contract Period		Passed Through Agency	Passed Through Agency ID	Passed Through to Subrecipient	Expenditures
U.S Department of Health and Human Services (continued)							
Child Care and Development Block Grant Cluster							
W-2 CONTRACTED CHILD CARE	93.575	01/01/2023	12/31/2023	WI DCF	437001-M15-CFB0144-R04-06		180,209
W-2 CONTRACTED CHILD CARE	93.575	01/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06		175,868
MIGRANT DAY CARE	93.575	01/01/2023	12/31/2023	WI DCF	437001-G21-0001681-R01-01		307,166
MIGRANT DAY CARE	93.575	01/01/2024	12/31/2024	WI DCF	437001-G21-0001681-R01-01		93,068
Total 93.575							756,311
Refugee and Entrant Assistance - Wilson/Fish Program							
WI DCF REFUGEE AND ENTRANT ASSISTANCE	93.583	01/01/2023	12/31/2023	WI DCF	437001-M15-CFB0144-R04-06		46,966
WI DCF REFUGEE AND ENTRANT ASSISTANCE	93.583	01/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06		20,925
Total 93.583							67,891
Head Start Cluster (Major Program)							
MIGRANT HEAD START UMOS I	93.600	04/01/2023	03/31/2024	US DHSS	90CM009831-05-02		5,688,890
MIGRANT HEAD START UMOS I	93.600	04/01/2024	03/31/2025	US DHSS	90CM009867-01-00		2,645,826
HEAD START UMOS IV TEXAS	93.600	04/01/2023	03/31/2024	US DHSS	90CM009854-04-02		23,591,668
HEAD START UMOS IV TEXAS	93.600	04/01/2024	03/31/2025	US DHSS	90CM009854-05-00		6,474,935
COVID 19: HEAD START UMOS I - IV COVID CARE	93.600	04/01/2021	03/31/2025	US DHSS	90HN000016-01-04		36,729
COVID-19: HEAD START COVID UMOS I - IV TEXAS	93.600	04/01/2021	03/31/2025	US DHSS	90HN000016-01-04		31,830
HEAD START UMOS III MISSOURI & ARK.	93.600	04/01/2023	03/31/2024	US DHSS	90CM009835-05-01		1,286,193
COVID-19: HEAD START UMOS IV COVID ARP	93.600	04/01/2021	03/31/2025	US DHSS	90HN000016-01-01		469,596
Total 93.600							40,225,667
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services							
DOMESTIC ABUSE	93.671	07/01/2023	06/30/2024	End Abuse	2023-24-104		87,999
DOMESTIC ABUSE	93.671	01/01/2023	06/30/2023	End Abuse	2022-23-104		72
DOM. ABUSE IMMIGRANT/REFUGEE	93.671	01/01/2023	12/31/2023	WI DCF	437003-G19-0001304-R04-07		6,985
DOM. ABUSE IMMIGRANT/REFUGEE	93.671	01/01/2024	12/31/2024	WI DCF	437003-G19-0001304-R05-07		4,133
Total 93.671							99,189
HIV Prevention Activities Health Department Based							
HIV PREVENTION TARGETED	93.940	01/01/2023	12/31/2023	WI Dept Health	435100-G23-112615-390		46,833
HIV PREVENTION TARGETED	93.940	01/01/2024	12/31/2024	WI Dept Health	435100-G24-112615-90		29,772
Total 93.940							76,605
Total U.S Department of Health and Human Services						837,431	49,331,980
Total Expenditures of Federal Awards						\$ 2,125,551	\$ 87,791,075

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, 2024

Grantor Agency/ Pass-Through Agency/ Program Title	Federal Assistance Listing	Contract Period	Passed Through Agency	Passed Through Agency ID	Passed Through to Subrecipient	Expenditures
State and Local Programs						
WDPI HEAD START-PLYMOUTH	N/A	07/01/2023 06/30/2024	WI DPI	State ID 255.327	-	75,392
W-2 SOUTHEASTERN REGION	N/A	06/01/2022 12/31/2022	WI DCF	437001-M15-CFB0144-R04-06	-	-
W-2 SOUTHEASTERN REGION	N/A	06/01/2023 12/31/2023	WI DCF	437001-M15-CFB0144-R04-06	-	2,415,668
W-2 SOUTHEASTERN REGION	N/A	01/01/2024 05/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	2,340,137
W-2 SOUTHEASTERN REGION	N/A	06/01/2024 12/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	507,777
W-2 TRIAL EMPLOYMENT MATCH	N/A	06/01/2024 12/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	2,235
EDUCATION NAVIGATOR W-2 PARTICIPANT	N/A	06/01/2023 12/31/2023	WI DCF	437001-M15-CFB0144-R03-06	-	39,629
EDUCATION NAVIGATOR W-2 PARTICIPANT	N/A	01/01/2024 05/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	29,806
EDUCATION NAVIGATOR W-2 YOUTH	N/A	06/01/2023 12/31/2023	WI DCF	437001-M15-CFB0144-R03-06	-	102,279
EDUCATION NAVIGATOR W-2 YOUTH	N/A	01/01/2024 05/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	51,893
EDUCATION NAVIGATOR W-2 YOUTH	N/A	06/01/2024 12/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	6,129
ARC COM. SERV. HUMAN TRAFFICKING	N/A	03/01/2021 09/30/2023	ARC Comm. Serv.	N/A	-	9,861
ARC COM. SERV. HUMAN TRAFFICKING	N/A	10/01/2023 09/30/2026	ARC Comm. Serv.	N/A	-	9,592
EMERGENCY ASSISTANCE PAYMENTS	N/A	07/01/2023 06/30/2024	WI DCF	437001-M15-CFB0144-R03-06	-	587,210
ANTHEM TOBACCO PREVENTION	N/A	12/01/2022 11/30/2023	Anthem	N/A	-	157
DOM. ABUSE IMMIGRANT/REFUGEE	N/A	01/01/2023 12/31/2023	WI DCF	437003-G19-0001304-R04-07	-	62,865
DOM. ABUSE IMMIGRANT/REFUGEE	N/A	01/01/2024 12/31/2024	WI DCF	437003-G19-0001304-R05-07	-	37,197
SEXUAL ASSULT SERVICES	N/A	01/01/2023 12/31/2023	WI Dept Justice	2022/2023-52100/SV-01-17029	-	14,086
SEXUAL ASSULT SERVICES	N/A	01/01/2024 12/31/2024	WI Dept Justice	2024/2025-SV-01-18494	-	11,967
WIS TOBACCO CONTROL	N/A	07/01/2023 06/30/2024	Medical Coll. WI	435100-G24-112615-490	-	145,415
PRESBYTERY OFF MILWAUKEE SAFE DATES	N/A	01/01/2020 06/30/2024	Presbytery	N/a	-	8,834
GREATER MIL. SA/DV ADVOCACY	N/A	11/01/2020 06/01/2024	Greater Mil. Foundation	N/A	-	59,097
MEDICAID UNWINDING	N/A	01/01/2024 12/31/2024	Milw Co DHHS	DHHS-FFS-ADS-2302	-	29,957
DOMESTIC VIOLENCE UNDER SERVED	N/A	01/01/2023 12/31/2023	WI DCF	437003-G21-0001595-R02-10	-	35,216
DOMESTIC VIOLENCE UNDER SERVED	N/A	01/01/2024 12/31/2024	WI DCF	437003-G21-0001595-R03-10	-	28,791
DOMESTIC VIOLENCE CHILDRENS PROG	N/A	01/01/2023 12/31/2023	WI DCF	437003-G21-0001666-R02-46	-	13,454
DOMESTIC VIOLENCE CHILDRENS PROG	N/A	01/01/2024 12/31/2024	WI DCF	437003-G21-0001666-R03-46	-	11,596
WI DCF CHILD CARE COUNTS STABILIZATION	N/A	05/01/2023 05/31/2024	WI Div of Early Care & Ed	500577935	-	202,957
WISCONSIN LABOR TRAFFICKING PROJECT	N/A	12/01/2022 11/30/2023	Howard G Buffett Foundation	N/A	247,530	443,911
WISCONSIN LABOR TRAFFICKING PROJECT	N/A	12/01/2023 11/30/2024	Howard G Buffett Foundation	N/A	337,001	732,933
UNITED WAY HEALTHY YOUTH	N/A	07/01/2023 06/30/2024	United Way	N/A	-	2,025
MI ARCOS IRIS CHILDREN LATINA RESOURCE	N/A	01/01/2023 12/31/2023	WI DCF	437003-G23-0002060-000-04	-	57,672
Total State and Local Programs					\$ 584,531	\$ 8,075,738
Total Expenditures of Federal, State, and Local Awards					\$ 2,710,082	\$ 95,866,813

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, 2024

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, 2024. 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, 2024.

NOTE 4 – INDIRECT COST RATE

UMOS uses its approved Federal Indirect Cost Rate. UMOS has an approved provisional indirect cost rate of 10% from our cognizant agency, the US Department of Health and Human Services (DHHS).

NOTE 5 – FEDERAL LOANS

UMOS was approved by the USDA Rural Development to receive loans for its housing developments totaling \$530,414. 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>2023</u>	<u>2024</u>
Aurora	\$ 78,087	\$ 65,562
Beaver Dam	80,911	68,560
Claremont	122,032	111,568
Jefferson	213,548	201,452
Montello	35,836	29,007
Total	<u>\$ 530,414</u>	<u>\$ 476,149</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, 2024, 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 20, 2024.

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 20, 2024



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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 Services/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, 2024. 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, 2024.

Basis for Opinion on Each Major Federal and State Program

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

We are required to be independent of 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*, and 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*, and 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 and State Single Audit Guidelines. Accordingly, this report is not suitable for any other purpose.

Andrea E. Orendorff LLP

Andrea & Orendorff

Pleasant Prairie, Wisconsin

December 20, 2024

United Migrant Opportunity Services/UMOS INC.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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

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:							
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 30%;"><u>Assistance Listing</u></th> <th style="text-align: left;"><u>Name of Federal Program or Cluster</u></th> </tr> </thead> <tbody> <tr> <td>17.225</td> <td>Unemployment Insurance (UI) Program</td> </tr> <tr> <td>93.600</td> <td>Head Start Cluster</td> </tr> </tbody> </table>	<u>Assistance Listing</u>	<u>Name of Federal Program or Cluster</u>	17.225	Unemployment Insurance (UI) Program	93.600	Head Start Cluster	
<u>Assistance Listing</u>	<u>Name of Federal Program or Cluster</u>						
17.225	Unemployment Insurance (UI) Program						
93.600	Head Start Cluster						

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:					
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 30%;"><u>State ID Number</u></th> <th style="text-align: left;"><u>Name of State Program or Cluster</u></th> </tr> </thead> <tbody> <tr> <td>437001-M15-CFB0144</td> <td>Wisconsin W2</td> </tr> </tbody> </table>	<u>State ID Number</u>	<u>Name of State Program or Cluster</u>	437001-M15-CFB0144	Wisconsin W2	
<u>State ID Number</u>	<u>Name of State Program or Cluster</u>				
437001-M15-CFB0144	Wisconsin W2				

Dollar threshold used to distinguish between Type A & Type B Programs:	Federal: \$2,633,732 State: \$ 250,000
Auditee qualified as low-risk auditee?	Yes

United Migrant Opportunity Services/UMOS INC.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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
Department of Workforce Development	No
Department of Administration	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 O. Goerres, CPA

Date of Report

December 20, 2024

United Migrant Opportunity Services/UMOS INC.
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2024

No findings were reported.

Supplementary Information

United Migrant Opportunity Services/UMOS, INC. Settlement of DHS Cost Reimbursement Award For the Year Ending June 30, 2024
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DHS identification number	155958	155958	181010/181004	181023
Award Name	HIV Targeted	HIV Targeted	HIV Targeted	Tobacco Prevention & Control
Award Amount	\$ 68,409	\$ 117,273	\$ 137,012	\$ 32,428
Award Period	1/1/24-7/31/24	1/1/23-12/31/23	7/1/23-6/30/24	3/1/23-12/31/23
Period of the award within audit period	1/1/24-6/30/24	7/1/23-12/31/23	7/1/23-6/30/24	7/1/23-12/31/23
A. Expenditures reported to DHS for payment	\$ 30,167	\$ 47,662	\$ 155,528	\$ 19,781
B. Actual allowable cost of award program exp.				
Program Expenses				
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	16,340	24,758	74,639	-
8. Pension plan contributions	817	1,238	3,732	-
9. Other employee benefits	4,862	4,976	17,464	-
10. Participant expense	1,960	3,308	5,043	-
11. Space and related expense	1,282	3,317	10,158	-
12. Travel expense	192	1,193	2,337	352
13. Supplies expense	1,612	3,775	3,264	(987)
14. Purchase services expense	-	1,648	1,149	330
Total Program Expenses	\$ 27,065	\$ 44,214	\$ 117,786	\$ (305)
Management and general expenses allocated to program				
1. Compensation of current officers, directors, trustees, and key employees, allocated based on Indirect Cost Plan	\$ 5	\$ 14	\$ 1,508	\$ -
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	-	1	75	-
5. Other employee benefits benefits, allocated based on rate	2	5	528	-
6. Other cost	2,700	4,599	25,518	849
Total management and general expense allocated to program	\$ 2,707	\$ 4,619	\$ 27,629	\$ 849
C. Less Program Revenue and other offset to cost	-	2,000	-	-
D. Total allowable cost before profit (for profit only)	\$ 29,772	\$ 46,833	\$ 145,415	\$ 544
E. Allowable profit(for-profit only)	-	-	-	-
F. Total allowable cost	\$ 29,772	\$ 46,833	\$ 145,415	\$ 544