

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

**Milwaukee, Wisconsin**

**Audited Financial Statements**

**For the Year Ended  
June 30, 2025**

**Andrea & Orendorff LLP  
10411 Corporate Drive, Suite 104  
Pleasant Prairie, WI 53158  
(262) 657-7716**

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

**TABLE OF CONTENTS**

Independent Auditor's Report .....	1
Statement of Financial Position As of June 30, 2025 .....	3
Statement of Activities For the Year Ended June 30, 2025 .....	4
Statement of Functional Expenses For the Year ended June 30, 2025 .....	5
Statement of Cash Flows For the Year Ended June 30, 2025 .....	6
Notes to Financial Statements .....	7
Schedule of Expenditures of Federal, State, and Local Awards For the Year Ended June 30, 2025 .....	20
Notes to the Schedule of Expenditures of Federal, State, and Local Awards .....	24
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 <i>Government Auditing Standards</i> .....	25
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance and the <i>State Single Audit Guidelines</i> .....	27
Schedule of Findings and Questioned Costs .....	30
Summary Schedule of Prior Audit Findings .....	32
Supplementary Information .....	33
Settlement of DHS Cost Reimbursement Award .....	34



10411 Corporate Drive  
Suite 104  
Pleasant Prairie, WI 53158  
PHONE 262.657.7716  
[www.aocpa.net](http://www.aocpa.net)

## 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, 2025, 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, 2025, 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 February 9, 2026, 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, Wisconsin  
February 9, 2026

**United Migrant Opportunity Services/UMOS INC.****Statement of Financial Position****As of June 30, 2025****ASSETS****Current Assets**

Cash and Cash Equivalents	\$ 4,523,650
Investments in Marketable Securities	50,068
Accounts Receivable	353,999
Grants Receivable	4,773,306
Prepaid Expenses and Other Current Assets	322,848
Restricted Cash	<u>3,341,069</u>
<b>Total Current Assets</b>	<u>13,364,940</u>

**Noncurrent Assets**

Property and Equipment, Net	23,719,102
Operating Lease Assets	<u>839,389</u>
<b>Total Noncurrent Assets</b>	<u>24,558,491</u>

<b>Total Assets</b>	<u><u>\$ 37,923,431</u></u>
---------------------	-----------------------------

**LIABILITIES AND NET ASSETS****Current Liabilities**

Notes Payable - Current Portion	\$ 51,703
Accounts Payable and Other Liabilities	1,797,847
Accrued Payroll and Related Expenses	1,670,621
Operating Lease Liability - Current	430,342
Unearned Revenue	<u>3,113,176</u>
<b>Total Current Liabilities</b>	<u>7,063,689</u>

**Long Term Liabilities**

UMOS 457 Executive Plan Payable	414,597
Operating Lease Long Term Liability	412,738
Long Term Notes Payable	<u>544,346</u>
<b>Total Long Term Liabilities</b>	<u>1,371,681</u>

<b>Total Liabilities</b>	<u>8,435,370</u>
--------------------------	------------------

**Net Assets**

Without donor restrictions - Undesignated	<u>29,488,061</u>
<b>Total Net Assets</b>	<u>29,488,061</u>

<b>Total Liabilities and Net Assets</b>	<u><u>\$ 37,923,431</u></u>
---	-----------------------------

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, 2025**

**Revenues**

Grants and Contracts	\$ 96,862,967
Contributed Nonfinancial Assets - Facilities	1,470,632
Program Income	100,695
Rental Income	738,934
Investment	105,923
Other Income	380,623

<b>Total Revenues</b>	<u>99,659,774</u>
-----------------------	-------------------

**Expenses**

**Program Services**

Employment and Training	15,929,550
Child Education	42,716,972
Victim Services	2,055,573
Homeless, Shelter, and Food Programs	1,552,556
Community Based Programs	18,957,164
Housing Expenses	759,897

**Supporting Services**

Supporting Services	8,517,917
Corporate Expenses	1,462,803

<b>Total Expenses</b>	<u>91,952,432</u>
-----------------------	-------------------

Change in Net Assets	7,707,342
----------------------	-----------

Net Assets Without Donor Restrictions, June 30, 2024	<u>21,780,719</u>
--	-------------------

Net Assets Without Donor Restrictions, June 30, 2025	<u><u>\$ 29,488,061</u></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, 2025**

	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	Total Supporting Expenses	
<b>EXPENSES</b>											
Salary Expense	\$ 7,734,602	\$ 23,878,413	\$ 880,069	\$ 48,100	\$ 1,883,843	\$ 96,073	\$ 34,521,100	\$ 3,333,456	\$ 139,935	\$ 3,473,391	\$ 37,994,491
Benefits	1,788,398	7,292,379	259,843	12,782	542,115	28,084	9,923,601	1,004,469	41,536	1,046,005	10,969,606
Information Technology	336,024	965,788	39,139	1,032	78,136	1,088	1,421,207	423,754	5,250	429,004	1,850,211
Equipment	1,265	1,042,415	1,852	-	40	34,093	1,079,665	13,563	8,237	21,800	1,101,465
Supplies	147,539	2,327,772	26,942	478	77,886	88,606	2,669,223	209,065	83,157	292,222	2,961,445
Training & Travel	176,391	1,018,652	43,269	2,669	123,870	27,426	1,392,277	332,068	3,462	335,530	1,727,807
Space & Related Costs	1,295,022	3,953,006	107,747	11,022	420,739	357,667	6,145,203	466,844	426,096	892,940	7,038,143
Participant Costs	3,398,693	134,337	41,099	1,476,473	15,248,167	-	20,298,769	-	920	920	20,299,689
Other Parent Services	-	51,427	-	-	-	-	51,427	-	-	-	51,427
Purchase Services	142,785	237,286	176,531	-	127,331	2,627	686,560	2,678,977	210,506	2,889,483	3,576,043
Subcontracts	851,569	-	473,849	-	454,320	-	1,779,738	-	-	-	1,779,738
Banking and Insurance	57,262	818,274	5,233	-	717	55,199	936,685	51,663	56,491	108,154	1,044,839
Federal Depreciation	-	989,284	-	-	-	68,435	1,057,719	-	-	-	1,057,719
Other Expenses	-	7,939	-	-	-	599	8,538	4,058	487,213	491,271	499,809
<b>TOTAL EXPENSES</b>	<b>\$ 15,929,550</b>	<b>\$ 42,716,972</b>	<b>\$ 2,055,573</b>	<b>\$ 1,552,556</b>	<b>\$ 18,957,164</b>	<b>\$ 759,897</b>	<b>\$ 81,971,712</b>	<b>\$ 8,517,917</b>	<b>\$ 1,462,803</b>	<b>\$ 9,980,720</b>	<b>\$ 91,952,432</b>
<b>RECONCILING ITEMS:</b>											
Federally Funded Capital Assets	\$ -	\$ 10,206,357	\$ -	\$ -	\$ -	\$ -	\$ 10,206,357	\$ -	\$ -	\$ -	\$ 10,206,357
Contributed Nonfinancial Facilities	-	(1,470,632)	-	-	-	-	(1,470,632)	-	-	-	(1,470,632)
Federal Depreciation	-	(989,284)	-	-	-	(68,435)	(1,057,719)	-	-	-	(1,057,719)
Accrued Vacation	-	-	-	-	-	-	-	-	(51,617)	(51,617)	(51,617)
Operating Lease Expense	-	-	-	-	-	-	-	-	2,572	2,572	2,572
<b>ADJUSTED TOTAL EXPENSES</b>	<b>\$ 15,929,550</b>	<b>\$ 50,463,413</b>	<b>\$ 2,055,573</b>	<b>\$ 1,552,556</b>	<b>\$ 18,957,164</b>	<b>\$ 691,462</b>	<b>\$ 89,649,718</b>	<b>\$ 8,517,917</b>	<b>\$ 1,413,758</b>	<b>\$ 9,931,675</b>	<b>\$ 99,581,393</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, 2025**

**Cash Flows from Operating Activities**

**Change in Net Assets** \$ 7,707,342

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

Depreciation 1,527,856  
Unrealized Net Gain in Market Value of Marketable Securities Investments (77,919)

**Changes in Current Assets and Liabilities:**

Increase in Accounts Receivable (173,770)  
Decrease in Grants Receivable 610,195  
Decrease in Prepaid Expenses and Other Current Assets 42,167  
Increase in Accounts Payable and Other Liabilities 87,648  
Increase in Accrued Payroll and Related Expenses (216,211)  
Decrease in Unearned Revenue (4,577,554)  
Decrease in Operating Lease Liabilities (2,392)  
**Net Cash Provided/(Used) by Operating Activities** 4,927,362

**Cash Flows from Investing Activities**

Proceeds from Sale of Investments 1,038,000  
Acquisition of Federal Property and Equipment (10,206,357)  
Acquisition of Non-Federal Property, Equipment (125,449)  
Executive Plan Distribution (673,512)  
Interest and Dividends Reinvested (6,951)  
**Net Cash Provided/(Used) by Investing Activities** (9,974,269)

**Cash Flows from Financing Activity**

Payment on Notes Payable (55,100)  
**Net Cash Provided/(Used) by Financing Activity** (55,100)

**Net Increase/(Decrease) in Cash and Cash Equivalents** (5,102,007)

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

**Cash and Cash Equivalents, June 30, 2025 - Restricted and Unrestricted** \$ 7,864,719

**Supplemental Schedule of Other Operating Activities**

Interest Paid \$ 6,344



# United Migrant Opportunity Services/UMOS INC.

## Notes to Financial Statements June 30, 2025

### 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 \$9,701,023 of financial assets available within one year of June 30, 2025 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, 2025 for general expenditures are as follows:

Cash and Cash Equivalents	\$ 4,523,650
Investments in Marketable Securities	50,068
Accounts Receivable	353,999
Grants Receivable	<u>4,773,306</u>
Total	<u>\$ 9,701,023</u>

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

## **Notes to Financial Statements**

**June 30, 2025**

### **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 \$1,057,719. Depreciation expense for assets purchased with non-grant funds was \$470,137 for total depreciation of \$1,527,856.

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, 2025**

### **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 effect as of July 1, 2023 and extends through June 30, 2026.

#### **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, 2025

### 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. As of June 30, 2025, advance payments of \$3,113,176 were 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, 2025

### NOTE B – RESTRICTED CASH

UMOS' restricted cash accounts are as follows:

Howard G Buffet Foundation	\$ 2,467,158
Housing Centers' Reserve Cash Accounts	459,314
UMOS' 457 Executive Plan	<u>414,597</u>
Total Restricted Cash	<u>\$ 3,341,069</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, 2025. The unexpended cash balance is reported as restricted, with a corresponding unearned revenue liability in the amount of \$2,467,158 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, 2025, its balance was \$459,314. 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 \$414,597. 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, 2025

### NOTE C – INVESTMENTS (continued)

At June 30, 2025, UMOS' investments are reported at fair value and using the following hierarchy:

			Fair Value Measurements at Reporting		
	Fair Value		(Level 1)	(Level 2)	(Level 3)
Fixed Income	\$ 50,067	\$ 50,067	\$ -	\$ -	
Total	<u>\$ 50,067</u>	<u>\$ 50,067</u>	<u>\$ -</u>	<u>\$ -</u>	

Net unrealized gain on these investments for the year ending June 30, 2025, was \$77,919. Interest income on restricted cash funds and cash and cash equivalents as of June 30, 2025, was \$28,004. Investment administrative fees are \$706.

### NOTE D – PROPERTY AND EQUIPMENT, NET

A summary of property and equipment as of June 30, 2025 is as follows. Federal fixed assets have a reversionary interest of \$27,630,457 less accumulated depreciation for a net value of \$18,760,304. 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	\$395,052	\$9,744,945	\$10,139,997
Land and Land Improvements	1,849,237	893,898	2,743,135
Buildings and Building Improvements	11,346,335	11,293,671	22,640,006
Equipment and Vehicles	407,185	5,697,943	6,105,128
Total Fixed Assets	<u>13,997,809</u>	<u>27,630,457</u>	<u>41,628,266</u>
Less: Accumulated Depreciation	<u>(9,039,011)</u>	<u>(8,870,153)</u>	<u>(17,909,164)</u>
Net Property and Equipment	<u>\$4,958,798</u>	<u>\$18,760,304</u>	<u>\$23,719,102</u>

# United Migrant Opportunity Services/UMOS INC.

## Notes to Financial Statements June 30, 2025

### NOTE E – NOTES PAYABLE

The amount of interest paid on debt for the year ending June 30, 2025 was \$4,512. Long-term notes payable at June 30, 2025 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. \$ 53,214

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. 21,526

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. 56,086

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. 100,989

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. 189,234

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** **\$ 596,049**

**Total Long Term-Notes Payable** **\$ 596,049**

Less Current Portion 51,703

**LONG-TERM NOTES PAYABLE** **\$ 544,346**

# United Migrant Opportunity Services/UMOS INC.

## Notes to Financial Statements June 30, 2025

### NOTE E – NOTES PAYABLE (continued)

Principal payments due by year are as follows:

2026	\$	51,703
2027		52,249
2028		52,784
2029		46,550
2030		38,406
2031-2040		<u>354,357</u>
<b>Totals</b>	<b>\$</b>	<b><u>596,049</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 \$12,752,387 at June 30, 2025.

### 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	\$839,389
Operating Lease Liability- Current	430,342
Operating Lease Liability – Long Term	412,738

The weighted average remaining lease term and discount rate as of June 30, 2025 are 2.563469 years and 3.854285%, respectively.



# United Migrant Opportunity Services/UMOS INC.

## Notes to Financial Statements June 30, 2025

### NOTE G – OPERATING LEASES (continued)

The maturities of lease liabilities as of June 30, 2025 are as follows:

2026	\$	445,936
2027		195,782
2028		148,475
2029		79,174
2030		<u>12,135</u>
Total Lease Payments		881,502
Less: present value discount		<u>(38,422)</u>
<b>Present value of lease liabilities</b>	<b>\$</b>	<b><u>843,080</u></b>

Operating lease expense for the year ended June 30, 2025, is presented as follows in the accompanying financial statements:

Operating Lease Expense - Program	\$624,873
Federal Operating	<u>(2,572)</u>
<b>Total Lease Expense</b>	<b><u>\$622,301</u></b>

Cash flows related to operating leases for the year ended June 30, 2025, 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: \$78,876

### 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 \$1,601,007 and incurred plan expenses of \$15,800 for the year ended June 30, 2025.

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

## **Notes to Financial Statements**

**June 30, 2025**

### **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, 2025.
- 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, 2025, the 457 Plan balance was \$414,597, of which UMOS contributed \$73,721 and made distributions of \$856,915 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 2025.

# United Migrant Opportunity Services/UMOS INC.

## Notes to Financial Statements June 30, 2025

### 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, 2025:

#### *Disaggregation of Revenue*

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

	<b>Program Revenue</b>	<b>State and Federal Contracts</b>
Revenue recognized for services transferred at a point in time	\$ 100,695	\$ -
Revenue recognized for services transferred over time	-	-
	<b><u>\$100,695</u></b>	<b><u>\$ -</u></b>

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

There were no contracts receivable, payable, or deferrals as of July 1, 2024 or as of June 30, 2025.

#### *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, 2025

### 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
<b>Net Assets June 30, 2024</b>	-	20,300,821	561,768	93,720	286,713	316,613	221,084	21,780,719
Change in Net Assets Before Accrued Vacation, Federal Asset Purchased and Federal	-	(1,198,902)	(160,166)	(43,830)	18,013	17,071	(127,671)	(1,495,485)
Change in vacation accrual during fiscal 2023	-	51,617	-	-	-	-	-	51,617
Net Federal Asset Purchased and or Disposed	-	10,206,357	-	-	-	-	-	10,206,357
Depreciation of property and equipment purchased with	-	(989,284)	(16,281)	(1,181)	(10,387)	(8,628)	(31,958)	(1,057,719)
Operating Leases Expense	-	2,572	-	-	-	-	-	2,572
Transfer to UMOs Non-Federal Fund	-	-	-	-	-	-	-	-
<b>Net Assets June 30, 2025</b>	-	<b>28,373,181</b>	<b>385,321</b>	<b>48,709</b>	<b>294,339</b>	<b>325,056</b>	<b>61,455</b>	<b>29,488,061</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, 2025

### NOTE O – LEASES

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 as follows:

2026	\$	423,077
2027		411,594
2028		421,349
2029		237,127
2030		200,054
2031-2034		900,242
<b>Total</b>	<b>\$</b>	<b><u>2,593,443</u></b>

### 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 \$1,815,044 for the year ended June 30, 2025. This is primary related to Head Start in-kind contributions consisting of volunteer services and others in-kind contributions totaling \$1,576,097. The Latina Resource Center also records in-kind for volunteer services for a small number of programs totaling \$30,947. Lastly, TechStars program recorded in-kind of \$208,000.

Contributed nonfinancial assets were recognized as follows in the Statement of Activities:

Asset Type	Revenue Recognized	Utilization in Programs / Activities	Donor Restrictions	Valuation Techniques and Inputs
Contributed Facilities	1,470,632	Child Education	None	Fair value is estimated based on costs provided by the lessor.
	<u>\$1,470,632</u>			

### NOTE Q – SUBSEQUENT EVENTS

UMOS has evaluated subsequent events through February 9, 2026, the date the financial statements were available to be issued. Management is not aware of any subsequent event 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, 2025**

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	05/08/2025	US Dept Agriculture	N/A	\$ 454,320	\$ 18,842,586
Total 10.181						454,320	18,842,586
Child and Adult Care Food Pogram (Major Program)							
CACFP	10.558	10/01/2023	09/30/2024	DPI	70-6817		65,782
CACFP	10.558	10/01/2024	09/30/2025	DPI	70-6817		24,618
CACFP	10.558	10/01/2023	09/30/2024	MO DHSS	3MO300305-2024		25,796
CACFP	10.558	10/01/2024	09/30/2025	MO DHSS	3MO300305-2025		25,684
CACFP	10.558	10/01/2023	09/30/2024	TDA	6885		178,171
CACFP	10.558	10/01/2024	09/30/2025	TDA	6885		750,231
Total 10.558							1,070,282
Summer Food Service Program for Children (Child Nutrition Cluster)							
SFSP	10.559	07/01/2024	06/30/2025	DPI Payment for 08/24	70-6817		4,863
Total 10.559							4,863
Rural Rental Assistance Payments							
AURORA HOUSING ASSISTANCE	10.427	07/01/2024	06/30/2025	US Dept Agriculture	N/A		16,127
MONTELLO HOUSING ASSISTANCE	10.427	07/01/2024	06/30/2025	US Dept Agriculture	N/A		10,815
BEAVER DAM HOUSING ASSISTANCE	10.427	07/01/2024	06/30/2025	US Dept Agriculture	N/A		12,171
CLAREMONT HOUSING ASSISTANCE	10.427	07/01/2024	06/30/2025	US Dept Agriculture	N/A		137,309
JEFFERSON HOUSING ASSISTANCE	10.427	07/01/2024	06/30/2025	US Dept Agriculture	N/A		27,578
Total 10.427							204,000
Farm Labor Housing Loans and Grants							
AURORA HOUSING LOAN BALANCE	10.405	07/01/2024	06/30/2025	US Dept Agriculture	N/A		65,562
MONTELLO HOUSING LOAN BALANCE	10.405	07/01/2024	06/30/2025	US Dept Agriculture	N/A		29,008
BEAVER DAM HOUSING LOAN BALANCE	10.405	07/01/2024	06/30/2025	US Dept Agriculture	N/A		68,560
CLAREMONT HOUSING LOAN BALANCE	10.405	07/01/2024	06/30/2025	US Dept Agriculture	N/A		111,568
JEFFERSON HOUSING LOAN BALANCE	10.405	07/01/2024	06/30/2025	US Dept Agriculture	N/A		201,452
Total 10.405							476,150
Total U.S Department of Agriculture						454,320	20,597,881
U.S Department of Justice							
Services for Trafficking Victims							
WI HUMAN TRAFFICKING	16.320	10/01/2022	09/30/2025	US Dept Justice	15POVC-22-GG-03745-HT		179,679
Total 16.320							179,679
Crime Victim Assistance							
VOCA	16.575	10/01/2023	06/30/2024	WI Dept Justice	2021/2022-VO-A/VO-01-18219		97,939
VOCA	16.575	10/01/2024	06/30/2025	WI Dept Justice	2021/2022-VO-A/VO-01-18219		68,034
Total 16.575							165,973
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault							
TRANSITIONAL HOUSING	16.736	10/01/2022	09/30/2025	US Dept Justice	15JOVW-22-GG-03254-TRAN		89,266
Total 16.736							89,266
Total U.S Department of Justice						-	434,918

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, 2025**

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 Labor							
Unemployment Insurance							
UNEMPLOYMENT INSURANCE	17.225	06/15/2022	06/14/2025	WI DWD	UI-38581-22-75-A-55		720,560
Total 17.225							720,560
WIOA Youth Activities (WIOA Cluster)							
WIOA Title 1B Out of School Youth	17.259	04/01/2025	06/30/2026	Employ Milwaukee	U0001-WIOAOSYUMOS-140-24-8110-00		16,749
Total 17.259							16,749
National Farmworker Jobs Program (Major Program)							
WIOA FARM WORKER - WISCONSIN	17.264	07/01/2023	09/30/2024	US Dept Labor	23A60AC000052-01-00		250,770
WIOA FARM WORKER - WISCONSIN	17.264	07/01/2024	09/30/2025	US Dept Labor	24A60AC000087-01-00		817,330
WIOA FARM WORKER - MISSOURI	17.264	07/01/2023	09/30/2024	US Dept Labor	23A60AC000053-01-00		230,615
WIOA FARM WORKER - MISSOURI	17.264	07/01/2024	09/30/2025	US Dept Labor	24A60AC000073-01-00		736,182
WIOA FARM WORKER - ILLINOIS	17.264	07/01/2023	09/30/2024	US Dept Labor	23A60AC000051-01-00		208,493
WIOA FARM WORKER - ILLINOIS	17.264	07/01/2024	09/30/2025	US Dept Labor	24A60AC000074-01-00		445,183
MIGRANT SEASONAL FARMWORKER	17.264	07/01/2023	09/30/2024	US Dept Labor	23A60MH000006-01-00	10,860	124,236
Total 17.264						10,860	2,812,809
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		618,288
Total 17.268							618,288
Total U.S Department of Labor						10,860	4,168,406
U.S. Department of the Treasury							
Coronavirus State and Local Fiscal Recovery Funds							
COVID-19: MEDICAID UNWINDING	21.027	01/01/2024	12/31/2024	Milwaukee Co. DHHS	DHHS-FFS-ADS-2302		40,007
COVID-19: ARPA BILINGUAL VICTIM SERVICES	21.027	12/31/2024	12/31/2026	Milwaukee Co. DHHS	RG1510321100		50,834
Total 21.027							90,841
Total U.S Department of the Treasury						-	90,841
U.S Department of Health and Human Services							
Temporary Assistance for Needy Families							
TRANSFORM MILWAUKEE	93.558	06/01/2024	12/31/2024	WI DCF	437004-G19-0001236-R00-01	370,712	2,430,290
TRANSFORM MILWAUKEE	93.558	01/01/2025	05/31/2025	WI DCF	437004-G19-0001236-R01-01	337,234	1,779,263
TRANSFORM MILWAUKEE	93.558	06/01/2025	12/31/2025	WI DCF	437004-G19-0001236-R01-01	132,763	483,560
TRANSITIONAL JOBS URBAN BAY AREA	93.558	07/01/2024	05/31/2025	WI DCF	437004-G24-0002154-000-03	-	821,795
TRANSITIONAL JOBS URBAN BAY AREA	93.558	06/01/2025	12/31/2025	WI DCF	437004-G24-0002154-000-03	-	87,138
TRANSITIONAL JOBS NorthEast	93.558	07/01/2024	05/31/2025	WI DCF	437004-G24-0002154-000-04	-	332,613
TRANSITIONAL JOBS NorthEast	93.558	06/01/2025	12/31/2025	WI DCF	437004-G24-0002154-000-04	-	29,535
Total 93.558						840,709	5,964,194
Refugee and Entrant Assistance State/Replacement Designee Administered Programs							
REFUGEE ASSISTANCE	93.566	01/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06		643,756
REFUGEE ASSISTANCE	93.566	01/01/2025	12/31/2025	WI DCF	437001-M15-CFB0144-R04-06		647,602
Total 93.566							1,291,358
U.S Department of Health and Human Services (continued)							

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, 2025**

Grantor Agency/ Pass-Through Agency/ Program Title	Federal Assistance Listing	Contract Period		Passed Through Agency	Passed Through Agency ID	Passed Through to Subrecipient	Expenditures
<b>Low-Income Home Energy Assistance</b>							
MILWAUKEE CO ENERGY ASSISTANCE	93.568	10/01/2023	09/30/2024	County of Milwaukee	2628		105,735
MILWAUKEE CO ENERGY ASSISTANCE	93.568	10/01/2024	09/30/2025	WI DOA	2628		759,919
KENOSHA ENERGY ASSISTANCE	93.568	10/01/2023	09/30/2024	WI DOA	WHEAP 21.023		59,311
<b>Total 93.568</b>							<b>924,965</b>
<b>Community Services Block Grant</b>							
COMPREHENSIVE CRISIS RELIEF	93.569	01/01/2024	12/31/2024	WI DCF	437004-G23-0002147-000-16		151,572
COMPREHENSIVE CRISIS RELIEF	93.569	01/01/2025	12/31/2025	WI DCF	437004-G24-0002342-000-16		269,899
COMPREHENSIVE CRISIS RELIEF	93.569	01/01/2024	12/31/2024	IL DCEO	25-2310XX		83,262
COMPREHENSIVE CRISIS RELIEF	93.569	01/01/2025	12/31/2025	IL DCEO	25-232072		1,186
<b>Total 93.569</b>							<b>505,919</b>
<b>Child Care and Development Block Grant Cluster (CCDF Cluster)</b>							
W-2 CONTRACTED CHILD CARE	93.575	01/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06		151,956
W-2 CONTRACTED CHILD CARE	93.575	01/01/2025	12/31/2025	WI DCF	437001-M15-CFB0144-R04-06		144,837
MIGRANT DAY CARE	93.575	01/01/2024	12/31/2024	WI DCF	437001-G21-0001681-R01-01		229,093
MIGRANT DAY CARE	93.575	01/01/2025	12/31/2025	WI DCF	437001-G21-0001681-R02-01		73,591
<b>Total 93.575</b>							<b>599,477</b>
<b>Refugee and Entrant Assistance - Discretionary Grants</b>							
REFUGEE CAREER SERVICES PROGRAM	93.576	09/30/2024	09/29/2025	US DHSS	90ZM0078-01-01		21,080
<b>Total 93.583</b>							<b>21,080</b>
<b>Refugee and Entrant Assistance - Wilson/Fish Program</b>							
WI DCF REFUGEE AND ENTRANT ASSISTANCE	93.583	01/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06		36,264
<b>Total 93.583</b>							<b>36,264</b>
<b>Head Start Cluster (Major Program)</b>							
MIGRANT HEAD START UMOS I	93.600	04/01/2024	03/31/2025	US DHSS	90CM009867-01-00		7,583,632
MIGRANT HEAD START UMOS I	93.600	04/01/2024	03/31/2026	US DHSS	90CM009867-01-01		2,420,033
MIGRANT HEAD START UMOS I	93.600	04/01/2025	03/31/2026	US DHSS	90CM009867-01-02		128,773
MIGRANT HEAD START UMOS I	93.600	04/01/2024	03/31/2026	US DHSS	90CM009831-05-05		4,070,827
HEAD START UMOS IV TEXAS	93.600	04/01/2023	03/31/2026	US DHSS	90CM009854-04-02		6,956,039
HEAD START UMOS IV TEXAS	93.600	04/01/2024	03/31/2025	US DHSS	90CM009854-05-00		24,203,160
HEAD START UMOS IV TEXAS	93.600	04/01/2025	03/31/2026	US DHSS	90CM009854-05-04		6,563,221
COVID-19: HEAD START UMOS I - IV COVID CARE	93.600	04/01/2021	09/30/2025	US DHSS	90HN000016-01-C3		15,943
COVID-19: HEAD START COVID UMOS I - IV TEXAS	93.600	04/01/2021	09/30/2025	US DHSS	90HN000016-01-C5		118,133
COVID-19: HEAD START UMOS IV COVID ARP	93.600	04/01/2021	09/30/2025	US DHSS	90HN000016-01-C6		1,025,794
<b>Total 93.600</b>							<b>53,085,555</b>
<b>Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services</b>							
DOMESTIC ABUSE	93.671	07/01/2024	06/30/2025	End Abuse	2023-24-104		71,152
DOM. ABUSE IMMIGRANT/REFUGEE	93.671	01/01/2024	12/31/2024	WI DCF	437003-G19-0001304-R05-07		6,061
DOM. ABUSE IMMIGRANT/REFUGEE	93.671	01/01/2025	12/31/2025	WI DCF	437003-G19-0001304-R05-07		5,143
<b>Total 93.671</b>							<b>82,356</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, 2025**

Grantor Agency/ Pass-Through Agency/ Program Title	Federal Assistance Listing	Contract Period		Passed Through Agency	Passed Through Agency ID	Passed Through to Subrecipient	Expenditures
<b>HIV Prevention Activities Health Department Based</b>							
HIV PREVENTION TARGETED	93.940	01/01/2024	12/31/2024	WI Dept Health	435100-G24-112615-90		9,586
HIV PREVENTION TARGETED	93.940	01/01/2025	12/31/2025	WI Dept Health	435100-G24-112615-90		72,912
<b>Total 93.940</b>							<b>82,498</b>
<b>Total U.S Department of Health and Human Services</b>						<b>840,709</b>	<b>62,593,666</b>
<b>Total Expenditures of Federal Awards</b>						<b>\$ 1,305,889</b>	<b>\$ 87,885,712</b>
<b>State and Local Programs</b>							
WDPI HEAD START-PLYMOUTH	N/A	07/01/2024	06/30/2025	WI DPI	State ID 255.327	\$ -	\$ 83,828
W-2 SOUTHEASTERN REGION	N/A	06/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	2,601,303
W-2 SOUTHEASTERN REGION	N/A	01/01/2025	05/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	2,602,696
W-2 SOUTHEASTERN REGION	N/A	06/01/2025	12/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	570,175
EDUCATION NAVIGATOR W-2 PARTICIPANT	N/A	06/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	27,002
EDUCATION NAVIGATOR W-2 PARTICIPANT	N/A	01/01/2025	05/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	33,333
EDUCATION NAVIGATOR W-2 PARTICIPANT	N/A	06/01/2025	12/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	7,796
EDUCATION NAVIGATOR W-2 YOUTH	N/A	06/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	58,439
EDUCATION NAVIGATOR W-2 YOUTH	N/A	01/01/2025	05/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	36,364
EDUCATION NAVIGATOR W-2 YOUTH	N/A	06/01/2025	12/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	7,656
EMERGENCY ASSISTANCE PAYMENTS	N/A	01/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	892,270
EMERGENCY ASSISTANCE PAYMENTS	N/A	01/01/2025	12/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	700,999
W-2 TRIAL EMPLOYMENT MATCH	N/A	06/01/2024	12/31/2024	WI DCF	437001-M15-CFB0144-R04-06	-	552
W-2 TRIAL EMPLOYMENT MATCH	N/A	01/01/2025	05/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	11,250
W-2 TRIAL EMPLOYMENT MATCH	N/A	06/01/2025	12/31/2025	WI DCF	437001-M15-CFB0144-R04-06	-	100
DOM. ABUSE IMMIGRANT/REFUGEE	N/A	01/01/2024	12/31/2024	WI DCF	437003-G19-0001304-R05-07	-	54,547
DOM. ABUSE IMMIGRANT/REFUGEE	N/A	01/01/2025	12/31/2025	WI DCF	437003-G19-0001304-R05-07	-	46,287
DOMESTIC VIOLENCE UNDER SERVED	N/A	01/01/2024	12/31/2024	WI DCF	437003-G21-0001595-R03-10	-	36,919
DOMESTIC VIOLENCE UNDER SERVED	N/A	01/01/2025	12/31/2025	WI DCF	437003-G21-0001595-R03-10	-	51,050
DOMESTIC VIOLENCE CHILDRENS PROG	N/A	01/01/2024	12/31/2024	WI DCF	437003-G21-0001666-R03-46	-	8,077
DOMESTIC VIOLENCE CHILDRENS PROG	N/A	01/01/2025	12/31/2025	WI DCF	437003-G21-0001666-R03-46	-	6,088
MI ARCOS IRIS CHILDREN LATINA RESOURCE	N/A	01/01/2024	12/31/2024	WI DCF	437003-G23-0002060-000-04	-	7,080
MI ARCOS IRIS CHILDREN LATINA RESOURCE	N/A	01/01/2025	12/31/2025	WI DCF	437003-G23-0002060-000-04	-	10,496
SEXUAL ASSULT SERVICES	N/A	01/01/2024	12/31/2024	WI Dept Justice	2024/2025-SV-01-18494	-	10,559
SEXUAL ASSULT SERVICES	N/A	01/01/2025	12/31/2025	WI Dept Justice	2024/2025-SV-01-18494	-	10,667
SEXUAL ASSULT SERVICES	N/A	03/27/2024	06/30/2025	WI Dept Justice	2024-241-SA-19078	-	106,513
WIS TOBACCO CONTROL	N/A	07/01/2024	06/30/2025	Medical Coll. WI	435100-G24-112615-490	-	93,216
GREATER MIL. SA/DV ADVOCACY	N/A	11/01/2020	06/01/2024	Greater Mil. Foundation	N/A	-	15,055
ARC COM. SERV. HUMAN TRAFFICKING	N/A	10/01/2023	09/30/2026	ARC Comm. Serv.	N/A	-	43,848
WISCONSIN LABOR TRAFFICKING PROJECT	N/A	12/01/2023	11/30/2024	Howard G Buffett Foundation	N/A	246,026	658,933
WISCONSIN LABOR TRAFFICKING PROJECT	N/A	12/01/2024	11/30/2025	Howard G Buffett Foundation	N/A	227,823	666,354
<b>Total State and Local Programs</b>						<b>\$ 473,849</b>	<b>\$ 9,459,452</b>
<b>Total Expenditures of Federal, State, and Local Awards</b>						<b>\$ 1,779,738</b>	<b>\$ 97,345,164</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, 2025

### **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, 2025. 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, 2025.

### **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 \$421,049 as of June 30, 2025. 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>2024</u>	<u>2025</u>
Aurora	\$ 65,562	\$ 53,214
Beaver Dam	68,560	56,086
Claremont	111,568	100,989
Jefferson	201,452	189,234
Montello	29,008	21,526
<b>Total</b>	<b><u>\$ 476,150</u></b>	<b><u>\$ 421,049</u></b>



10411 Corporate Drive  
Suite 104  
Pleasant Prairie, WI 53158  
PHONE 262.657.7716  
[www.aocpa.net](http://www.aocpa.net)

**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, 2025, 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 February 9, 2026.

**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.

A handwritten signature in black ink that reads "Andrea & Orendorff LLP". The script is cursive and fluid, with the letters "A", "O", and "L" being particularly large and stylized.

Andrea & Orendorff LLP

Pleasant Prairie, WI

February 9, 2026



10411 Corporate Drive  
Suite 104  
Pleasant Prairie, WI 53158  
PHONE 262.657.7716  
[www.aocpa.net](http://www.aocpa.net)

**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, 2025. 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, 2025.

***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 UMO'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 UMO'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 UMO'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 UMO'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 UMO'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 & Orendorff LLP*

Andrea & Orendorff

Pleasant Prairie, Wisconsin

February 9, 2026

**United Migrant Opportunity Services/UMOS INC.**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

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

*Financial Statements*

Type of Auditor's report issued:	Unmodified
Internal control over financial reporting:	
<ul style="list-style-type: none"> <li>• Material weakness identified?</li> <li>• Significant deficiencies identified?</li> </ul>	No None reported
Noncompliance material to financial statements noted?	No

---

*Federal Awards*

Internal control over major programs:	
<ul style="list-style-type: none"> <li>• Material weakness identified?</li> <li>• Significant deficiencies identified</li> </ul>	No 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>
10.558	Child and Adult Care Food Program
17.264	National Farmworker Jobs Program
93.600	Head Start Cluster

---

*State Awards*

Internal control over major programs:	
<ul style="list-style-type: none"> <li>• Material weakness identified?</li> <li>• Significant deficiencies identified</li> </ul>	No 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

---

Dollar threshold used to distinguish between Type A & Type B Programs:	Federal: \$2,636,571 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, 2025**

**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 Goerres*  
Ryan O. Goerres, CPA

Date of Report

February 9, 2026

**United Migrant Opportunity Services/UMOS INC.**  
**Summary Schedule of Prior Audit Findings**  
**For the Year Ended June 30, 2025**

No findings were reported.

## **Supplementary Information**

<b>United Migrant Opportunity Services/UMOS Inc</b> <b>Settlement of DHS Cost Reimbursement Award</b> <b>For the Year Ending June 30, 2025</b>
--

<b>DHS identification number</b>	<b>155958</b>	<b>181010/181004</b>	<b>155908</b>
<b>Award Name</b>	<b>HIV Targeted</b>	<b>TPCP Community Intrvns</b>	<b>HIV Prevention ASO</b>
<b>Award Amount</b>	<b>\$ 68,409</b>	<b>\$ 137,166</b>	<b>\$ 105,000</b>
<b>Award Period</b>	<b>1/1/24-7/31/24</b>	<b>7/1/24-6/30/25</b>	<b>7/1/24-6/30/25</b>
<b>Period of the award within audit period</b>	<b>6/1/24-6/30/25</b>	<b>7/1/24-6/30/25</b>	<b>7/1/24-6/30/25</b>
<b>A. Expenditures reported to DHS for payment</b>	<b>\$ 9,586</b>	<b>\$ 93,216</b>	<b>\$ 72,913</b>
<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	6,145	49,846	31,169
8. Pension plan contributions	307	2,492	1,558
9. Other employee benefits	2,028	12,052	7,886
10. Participant expense	27	4,042	1,250
11. Space and related expense	107	7,775	2,612
12. Travel expense	-	2,337	434
13. Supplies expense	18	1,193	18,133
14. Purchase services expense	-	5,006	3,242
Total Program Expenses	\$ 8,631	\$ 84,742	\$ 66,283
<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	\$ 25	\$ 259	\$ 311
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	13	16
5. Other employee benefits benefits, allocated based on rate	9	91	109
6. Other cost	919	8,111	6,192
Total management and general expense allocated to program	\$ 955	\$ 8,474	\$ 6,628
<b>C. Less Program Revenue and other offset to cost</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>D. Total allowable cost before profit (for profit only)</b>	<b>\$ 9,586</b>	<b>\$ 93,216</b>	<b>\$ 72,912</b>
<b>E. Allowable profit(for-profit only)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>F. Total allowable cost</b>	<b>\$ 9,586</b>	<b>\$ 93,216</b>	<b>\$ 72,912</b>