

CITY OF EAU CLAIRE, WISCONSIN
FEDERAL AND STATE SINGLE AUDIT REPORTS
YEAR ENDED DECEMBER 31, 2019

**CITY OF EAU CLAIRE, WISCONSIN
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**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019**

Federal Grantor / Program or Cluster Title	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Revenue							Federal Expenditures	Amounts Provided to Subrecipients
				(Accrued) Deferred Beginning Balance	Adjustments	Cash Received (Returned)	Accrued (Deferred) Ending Balance	Changes in Unavailable Revenue	Total Revenues			
U.S. Department of Agriculture												
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	DHS	154710, 154760	\$ (98,616)	\$ -	\$ 412,310	107,790	\$ -	\$ 421,484	\$ 421,484	\$ -	
SNAP Cluster												
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	DHS	154661	(1,391)	-	15,981	925	(350)	15,165	15,515	-	
WIC Infrastructure	10.578	N/A	N/A	-	-	10,250	-	-	10,250	10,250	-	
Cooperative Forestry Assistance	10.664	N/A	N/A	-	-	1,135	-	-	1,135	1,135	-	
Total U.S. Department of Agriculture				(100,007)	-	439,676	108,715	(350)	448,034	448,384	-	
U.S. Department of Commerce												
Economic Development Cluster												
Economic Adjustment Assistance	11.307	N/A	N/A	-	-	-	-	-	-	455,399	-	
U.S. Department of Housing and Urban Development												
CDBG - Entitlement Grants Cluster												
Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	(104,096)	-	898,767	49,113	-	843,784	843,784	498,588	
Home Investment Partnerships Program	14.239	N/A	N/A	(82,178)	-	236,318	130,626	-	284,766	284,766	54,229	
Total U.S. Department of Housing and Urban Development				(186,274)	-	1,135,085	179,739	-	1,128,550	1,128,550	552,817	
U.S. Department of Justice												
Bulletproof Vest Partnership Program (2018 Program)	16.607	N/A	N/A	(624)	-	4,368	-	624	4,368	3,744	-	
Public Safety Partnership and Community Policing Grants	16.710	DOJ	10134	(2,000)	-	2,441	946	-	1,387	1,387	-	
Public Safety Partnership and Community Policing Grants	16.710	DOJ	10135	(7,042)	-	11,380	2,606	1,208	8,152	6,944	-	
Total Public Safety Partnership and Community Policing Grants				(9,042)	-	13,821	3,552	1,208	9,539	8,331	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	10136	-	-	-	4,536	-	4,536	4,536	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	2019-DJ-BX-0748	-	-	5,630	5,703	-	11,333	11,333	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	2018-DJ-BX-0918	-	-	12,491	-	-	12,491	12,491	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	2017-DJ-BX-0627	(12,033)	-	12,104	-	12,033	12,104	71	-	
Total Edward Byrne Memorial Justice Assistance				(12,033)	-	30,225	10,239	12,033	40,464	28,431	-	
Total U.S. Department of Justice				(21,699)	-	48,414	13,791	13,865	54,371	40,506	-	
U.S. Department of Transportation												
Highway Planning and Construction Cluster												
Recreational Trails Program	20.219	DNR	RTP-883-17N	(26,687)	-	26,687	953	25,734	26,687	953	-	
Metropolitan Transportation Planning and State and Metropolitan Planning and Research	20.505	DOT	N/A	-	-	-	50,677	-	50,677	50,677	-	
Federal Transit Cluster - Major Federal Program												
Federal Transit Formula Grants	20.507	N/A	N/A	(513,279)	-	1,722,446	596,214	-	1,805,381	1,805,381	-	
Heavy Duty Bus Replacement	20.526	DOT	N/A	-	-	1,299,118	-	-	1,299,118	1,299,118	-	
Total Federal Transit Cluster - Major Federal Program				(513,279)	-	3,021,564	596,214	-	3,104,499	3,104,499	-	
Highway Safety Cluster												
National Priority Safety Programs	20.616	DOT	0956-25-72	-	-	3,969	-	-	3,969	3,969	-	
Total U.S. Department of Transportation				(539,966)	-	3,052,220	647,844	25,734	3,185,832	3,160,098	-	
U.S. Department of Administration												
State Energy Program-Energy Innovation Grant Program	81.041	PSC WI	9709-FG-2018	-	-	-	129,040	(129,040)	-	129,040	-	
Environmental Protection Agency												
State Indoor Radon Grants	66.032	DHS	150321	(5,492)	-	13,644	2,707	-	10,859	10,859	-	

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal Grantor / Program or Cluster Title	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Revenue							Federal Expenditures	Amounts Provided to Subrecipients
				(Accrued) Deferred Beginning Balance	Adjustments	Cash Received (Returned)	Accrued (Deferred) Ending Balance	Changes in Unavailable Revenue	Total Revenues			
U.S. Department of Health and Human Services												
Public Health Emergency Preparedness	93.069	DHS	155050, 155015	\$ 4,862	\$ -	\$ 113,987	\$ (1,464)	\$ 3,380	\$ 120,765	\$ 117,385	\$ -	
Environmental Public Health and Emergency Response	93.070	DHS	155078	(5,495)	-	10,000	-	-	4,505	4,505	-	
Food and Drug Administration - Research	93.103	AFDO	25130	(2,806)	-	2,806	5,400	(1,228)	4,172	5,400	-	
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	155080	(17,655)	-	53,467	11,635	(2,476)	44,971	47,447	-	
Injury Prevention and Control Research and State and Community Based Programs	93.136	DOJ	25202	(848)	116	32,858	3,912	(3,912)	32,126	36,038	-	
Total Injury Prevention and Control Research and State and Community Based Program				(18,503)	116	86,325	15,547	(6,388)	77,097	83,485	-	
Title 10 Services	93.217	DHS	150328	-	-	26,814	46,528	(744)	72,598	73,342	-	
State Capacity Building	93.240	DHS	150328	(1,116)	1,116	9,000	-	-	9,000	7,884	-	
Substance Abuse and Mental Health Services												
Projects of Regional and National Significance	93.243	MCRF	25179	(10,344)	-	50,408	8,499	(8,499)	40,064	48,563	-	
Consolidated Contracts - IMM	93.268	DHS	150328	-	-	16,489	5,624	-	22,113	22,113	-	
Drug-Free Communities Support Program Grants	93.276	DHS	25046	(6,692)	-	100,422	-	-	93,730	93,730	-	
Public Health Crisis Response	93.354	DHS	25046	-	-	18,000	-	-	18,000	18,000	-	
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	DHS	150426, 150429	(1,289)	1,289	134,427	66,736	(59,700)	141,463	199,874	-	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	-	-	3,833	-	-	3,833	3,833	-	
Preventative Health and Health Services Block Grant funded solely with Prevention and Public Health Funds (PPHF)	93.758	DHS	155800, 25197	-	-	5,000	-	-	5,000	5,000	-	
Medicaid Cluster												
Medical Assistance Program	93.778	DHS	159320, 159322	-	-	3,084	-	-	3,084	3,084	-	
HIV Pre PS & Linkage	93.940	DHS	59320, 159321, 159322	-	-	19,139	5,671	-	24,810	24,810	-	
Consolidated Contracts - PHHS	93.991	DHS	159220	(2,116)	-	16,631	4,944	(1,558)	17,901	19,459	-	
Maternal and Child Health Services Block Grant to the States	93.994	DHS	59320, 159321, 159322	(15,657)	-	60,673	2,928	-	47,944	47,944	-	
Total U.S. Department of Health and Human Services				(59,156)	2,521	677,038	160,413	(74,737)	706,079	778,411	-	
Total Federal Awards				\$ (912,594)	\$ 2,521	\$ 5,366,077	\$ 1,242,249	\$ (164,528)	\$ 5,533,725	\$ 6,151,247	\$ 552,817	

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2019**

State Grantor/ Pass-Through Grantor/ Program or Cluster Title	State ID Number	Revenue							State Expenditures
		(Accrued) Deferred Beginning Balance	Adjustments	Cash Received (Returned)	Accrued (Deferred) Ending Balance	Changes in Unavailable Revenue	Total Revenues		
STATE AWARDS									
Wisconsin Department of Natural Resources									
Aquatic Invasive Species Control	370.678	\$ (72,807)	\$ -	\$ 96,932	\$ 0	\$ 12,876	\$ 37,001	\$ 24,125	
Urban Wildlife Damage Abatement Program (15077-Urban Geese)	370.580	(4,609)	-	5,000	-	4,609	5,000	391	
Urban Wildlife Damage Abatement Program (15083-Deer & Geese)	370.580	-	-	-	2,106	(2,106)	-	2,106	
Lake Management Planning - Large Scale and Small Scale Grants (2019)	370.663	-	-	47,927	1,663	(1,663)	47,927	49,590	
Lake Management Planning - Large Scale and Small Scale Grants (2017)	370.663	(42,392)	-	82,843	-	1,941	42,392	40,451	
Total Wisconsin Department of Natural Resources		<u>(119,808)</u>	<u>-</u>	<u>232,702</u>	<u>3,769</u>	<u>15,657</u>	<u>132,320</u>	<u>116,663</u>	
Wisconsin Department of Transportation									
Transit Operating Aids - 2019	395.104	-	-	1,329,289	-	-	1,329,289	1,329,289	
Transit Operating Aids - 2017	395.104	(143,357)	3,680	-	139,677	-	-	-	
Transit Operating Aids - 2016	395.104	(131,290)	-	131,290	-	-	-	-	
Paratransit Aids - 2019	395.104	-	-	62,450	-	-	62,450	62,450	
Total Transit Operating Aids		<u>(274,647)</u>	<u>3,680</u>	<u>1,523,029</u>	<u>139,677</u>	<u>-</u>	<u>1,391,739</u>	<u>1,391,739</u>	
Total Wisconsin Department of Transportation		<u>(274,647)</u>	<u>3,680</u>	<u>1,523,029</u>	<u>139,677</u>	<u>-</u>	<u>1,391,739</u>	<u>1,391,739</u>	
Wisconsin Department of Health Services									
Telephonic Assisted CPR Supported Awards	N/A	-	-	12,000	-	-	12,000	12,000	
Fluoride Rinse Program	435.151735	(972)	-	2,419	72	-	1,519	1,519	
WIC - Farmers Market	435.154720	(128)	-	3,107	-	-	2,979	2,979	
Communicable Disease	435.155800	-	-	7,000	-	-	7,000	7,000	
HIV Prevention Partner Services	435.155957	(9,761)	-	48,479	11,472	-	50,190	50,190	
Consolidated Contracts-Well Women GPR	435.157010	(7,822)	-	73,165	9,304	-	74,647	74,647	
Consolidate Contracts-CHHD LD	435.157720	(2,854)	-	12,030	619	-	9,795	9,795	
WH/FP RH	435.159317	-	-	99,050	-	-	99,050	99,050	
Reproductive Health	435.159321	(12,725)	-	12,725	-	-	-	-	
Consolidated Contracts-MCH	435.159322	-	-	3,084	-	-	3,084	3,084	
NP Wins	435.181004	(99)	-	1,904	228	(25)	2,008	2,033	
Total Wisconsin Department of Health Services		<u>(34,361)</u>	<u>-</u>	<u>274,963</u>	<u>21,695</u>	<u>(25)</u>	<u>262,272</u>	<u>262,297</u>	
Wisconsin Department of Military Affairs									
Computer and HazMat Response Equipment Grant (2018)	465.308	(8,077)	-	8,077	-	-	-	-	
Computer and HazMat Response Equipment Grant (2019)	465.308	-	-	-	7,475	-	7,475	7,475	
Regional Emergency Response/WHMRS Equipment Grant	465.313	-	-	512	-	-	512	512	
Regional Emergency Response Teams	465.306	(28,989)	-	115,954	28,990	-	115,955	115,955	
Total Wisconsin Department of Military Affairs		<u>(37,066)</u>	<u>-</u>	<u>124,543</u>	<u>36,465</u>	<u>-</u>	<u>123,942</u>	<u>123,942</u>	
Total State Financial Assistance		<u>\$ (465,882)</u>	<u>\$ 3,680</u>	<u>\$ 2,155,237</u>	<u>\$ 201,606</u>	<u>\$ 15,632</u>	<u>\$ 1,910,273</u>	<u>\$ 1,894,641</u>	

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2019**

DHS Identification Numbers:	CARS Profile 154720	CARS Profile 154740	CARS Profile 154746	CARS Profile 154760	CARS Profile 154710	CARS Profile 159220	CARS Profile 159220
	WIC - Farmers Market	WIC - Infrastructure	WIC - Outreach	WIC - Peer Counseling	WIC	Prevention	Prevention
Award Amount:	\$ 2,979	\$ 10,250	\$ 8,810	\$ 17,333	\$ 392,697	\$ 16,631	\$ 15,920
Award Period:	1/1/19 - 12/31/19	1/1/19 - 9/30/19	1/1/19 - 12/31/19	1/1/19-12/31/19	1/1/19-12/31/19	10/1/17 - 8/31/19	10/1/18 - 9/30/19
Period of Award within Audit Period	1/1/19 - 12/31/19	1/1/19 - 9/30/19	1/1/19 - 12/31/19	1/1/19-12/31/19	1/1/19-12/31/19	1/1/19 - 8/31/19	9/1/19 - 8/31/19
A. Expenditures Reported to DHS for Payment	\$ 3,189	\$ 10,250	\$ 8,810	\$ 17,333	\$ 392,702	\$ 14,654	\$ 3,386
B. Total Costs of Award							
1. Employee Salaries and Wages	2,117	-	-	16,461	253,099	10,341	3,198
2. Employee Fringe Benefits	791	-	-	-	81,649	2,516	1,281
3. Payroll Taxes	137	-	-	1,259	18,282	749	221
4. Rent of Occupancy	-	-	-	-	19,614	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	-	-	4,969	397	203
7. Conferences, Meetings or Education	-	-	8,810	-	-	70	17
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	144	-	-	-	10,678	434	22
10. Telephone	-	-	-	-	3,016	-	-
11. Equipment	-	10,250	-	-	633	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	1,096	149	2
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	-	-
20. Other	-	-	-	-	15	-	-
Total Operating Costs of Award	3,189	10,250	8,810	17,720	393,051	14,656	4,944
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs							
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 3,189	\$ 10,250	\$ 8,810	\$ 17,720	\$ 393,051	\$ 14,656	\$ 4,944

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2019**

DHS Identification Numbers:	CARS Profile 181004	CARS Profile 181004	CARS Profile 155015	CARS Profile 155015	CARS Profile 155050	CARS Profile 155957	CARS Profile 157720
Award Amount:	WI WINS \$ 1,314	WI WINS \$ 4,088	Bio-Terrorism \$ 60,019	Bio-Terrorism \$ 52,060	PHEP Mini Grant \$ 28,000	HIV Prevention \$ 75,000	Childhood Lead \$ 9,795
Award Period:	1/1/19 - 6/30/19	7/1/19 - 6/30/20	7/1/18 - 6/30/19	7/1/19 - 6/30/20	7/1/18 - 6/30/19	1/1/19 - 12/31/19	1/1/19-12/31/19
Period of Award within Audit Period	1/1/19 - 6/30/19	7/1/19 -12/31/19	1/1/19 - 6/30/19	7/1/19 - 12/31/19	1/1/19 - 6/30/19	1/1/19 - 12/31/19	1/1/19-12/31/19
A. Expenditures Reported to DHS for Payment	\$ 1,635	\$ 694	\$ 54,060	\$ 39,533	\$ 28,000	\$ 75,069	\$ 10,551
B. Total Costs of Award							
1. Employee Salaries and Wages	1,444	624	29,704	29,246	6,000	48,603	4,977
2. Employee Fringe Benefits	61	31	10,645	6,102	424	20,356	1,736
3. Payroll Taxes	111	48	2,265	2,157	300	3,359	372
4. Rent of Occupancy	-	-	340	340	-	396	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	1	-	-	91	1,661	632	-
7. Conferences, Meetings or Education	18	-	-	537	19,615	874	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	-	-	8,002	270	-	1,125	3,513
10. Telephone	-	-	641	943	-	136	-
11. Equipment	-	-	503	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	16	-	-	-	2	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	1,262	5	-	-	-
20. Other	-	-	50	-	-	-	-
Total Operating Costs of Award	1,635	719	53,412	39,691	28,000	75,483	10,598
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 1,635	\$ 719	\$ 53,412	\$ 39,691	\$ 28,000	\$ 75,483	\$ 10,598

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2019**

DHS Identification Numbers:	CARS Profile 155020	CARS Profile 159320	CARS Profile 159322	CARS Profile 150321	CARS Profile 151735	CARS Profile 154661	CARS Profile 154661
	Immunization	MCH	Repro Health	EPA Indoor Radon Services	Oral Health Mounthrise	Snap Ed	Snap Ed
Award Amount:	\$ 22,113	\$ 47,944	\$ 6,168	\$ 10,859	\$ 1,519	\$ 15,981	\$ 16,301
Award Period:	1/1/19-12/31/19	1/1/19-12/31/19	1/1/19-12/31/19	1/1/19-12/31/19	1/1/19-12/31/19	10/1/18 - 9/30/19	10/1/19-9/30/20
Period of Award within Audit Period	1/1/19-12/31/19	1/1/19-12/31/19	1/1/19-12/31/19	1/1/19-12/31/19	1/1/19-12/31/19	1/1/19 - 9/30/19	10/1/19-12/31/19
A. Expenditures Reported to DHS for Payment	\$ 22,128	\$ 48,591	\$ 6,168	\$ 10,874	\$ 1,527	\$ 14,590	\$ 575
B. Total Costs of Award							
1. Employee Salaries and Wages	15,063	31,164	-	5,904	460	9,209	-
2. Employee Fringe Benefits	4,096	13,776	-	2,795	163	2,345	558
3. Payroll Taxes	1,120	2,087	-	413	34	672	35
4. Rent of Occupancy	-	680	-	-	-	-	44
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	-	5	-	-	-
7. Conferences, Meetings or Education	-	310	-	556	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	758	120	6,168	444	870	2,486	-
10. Telephone	-	220	-	-	-	-	288
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	1,306	295	-	53	-	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	704	-	-	-
20. Other	-	-	-	-	-	-	-
Total Operating Costs of Award	22,343	48,652	6,168	10,874	1,527	14,712	925
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 22,343	\$ 48,652	\$ 6,168	\$ 10,874	\$ 1,527	\$ 14,712	\$ 925

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2019**

DHS Identification Numbers:	CARS Profile 157010 Well Woman Program	CARS Profile 157010 Well Woman Program	CARS Profile 157120 Well Woman Program Fed	CARS Profile 155078 Env Ph Tracking Network	CARS Profile 150328 ATSDR Appletree	CARS Profile 150426 Diabities	CARS Profile 150427 Diabities
Award Amount:	\$ 65,250	\$ 65,250	\$ 3,833	\$ 10,000	\$ 9,000	\$ 15,013	\$ 15,013
Award Period:	7/1/18-6/30/19	7/1/19-6/30/20	7/1/18-6/30/19	8/1/18-7/31/19	12/1/18-3/31/19	10/1/18-6/30/19	10/1/18-6/30/19
Period of Award within Audit Period	1/1/19-6/30/19	7/1/19-12/31/19	1/1/19-6/30/19	1/1/19-7/31/19	1/1/19-3/31/19	1/1/19 - 6/30/19	1/1/19 - 6/30/19
A. Expenditures Reported to DHS for Payment	\$ 44,473	\$ 29,965	\$ 3,833	\$ 4,524	\$ 7,992	\$ 14,117	\$ 15,024
B. Total Costs of Award							
1. Employee Salaries and Wages	28,016	19,090	-	3,124	3,480	11,000	11,408
2. Employee Fringe Benefits	11,136	8,065	-	856	1,584	2,368	2,620
3. Payroll Taxes	1,994	1,336	-	229	243	749	800
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	405	-	-	-	-	142
7. Conferences, Meetings or Education	1,926	129	-	37	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	696	78	-	216	444	-	54
10. Telephone	375	371	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	49	101	-	-	121	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	281	390	3,833	62	20	-	-
20. Other	-	-	-	-	2,100	-	-
Total Operating Costs of Award	44,473	29,965	3,833	4,524	7,992	14,117	15,024
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 44,473	\$ 29,965	\$ 3,833	\$ 4,524	\$ 7,992	\$ 14,117	\$ 15,024

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2019**

DHS Identification Numbers:	CARS Profile 150426	CARS Profile 150427	CARS Profile 150429	CARS Profile 150429	CARS Profile 155080	CARS Profile 155800	CARS Profile 159322
	Diabities	Diabities	Diabetes & Cardiovascular	Diabetes & Cardiovascular	Rape Prev and Education	Comm Disease Ctrl & Prev	WH/FP RH 20.435
Award Amount:	\$ 20,000	\$ 20,000	\$ 230,149	\$ 230,480	\$ 50,000	\$ 7,000	\$ 6,168
Award Period:	7/1/19-6/30/20	7/1/19-6/30/20	10/1/18-9/30/19	10/1/18-9/30/20	2/1/19 - 1/31/20	7/1/18-6/30/19	1/1/19-12/31/19
Period of Award within Audit Period	7/1/19-12/31/19	7/1/19-12/31/19	1/1/19 - 9/30/19	10/1/19-12/31/19	2/1/19 - 12/31/19	1/1/19-6/30/19	1/1/19-12/31/19
A. Expenditures Reported to DHS for Payment	\$ 20,000	\$ 2,122	\$ 89,315	\$ -	\$ 44,971	\$ 7,017	\$ 6,168
B. Total Costs of Award							
1. Employee Salaries and Wages	13,637	1,500	64,778	44,199	25,888	5,471	-
2. Employee Fringe Benefits	4,879	955	13,295	11,403	11,674	1,132	-
3. Payroll Taxes	849	115	4,864	3,282	1,768	414	-
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	459	6	-	-	-
7. Conferences, Meetings or Education	309	-	1,098	100	600	-	-
8. Employee Licenses and Dues	-	-	-	-	944	-	-
9. Supplies	194	-	186	14	6,527	-	6,168
10. Telephone	-	-	320	248	-	-	-
11. Equipment	-	-	3,922	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	46	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	132	-	-	-	-	-	-
20. Other	-	-	-	-	-	-	-
Total Operating Costs of Award	20,000	2,570	88,922	59,252	47,447	7,017	6,168
C. Less Disallowed Costs	-	-	-	-	-	-	-
Offsets to Costs	-	-	-	-	-	-	-
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-	-	-
G. Total Allowable Costs	\$ 20,000	\$ 2,570	\$ 88,922	\$ 59,252	\$ 47,447	\$ 7,017	\$ 6,168

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2019**

DHS Identification Numbers:	CARS Profile 159317 WH/FP RH 253.07	CARS Profile 159328 Title X Serv	CARS Profile 159328 Title X Serv	CARS Profile 155129 Public Health Crisis Response	CARS Profile 155131 Public Health Opioc Response
Award Amount:	\$ 99,050	\$ 25,000	\$ 129,272	\$ 8,301	\$ 9,699
Award Period:	1/1/19-12/31/19	9/1/18-3/31/19	4/1/19-3/31/20	10/1/19-9/30/20	2/1/19-1/31/20
Period of Award within Audit Period	1/1/19-12/31/19	1/1/19-3/31/19	4/1/19-12/31/19	10/1/19-12/31/19	2/1/19-12/31/19
A. Expenditures Reported to DHS for Payment	\$ 99,050	\$ 25,000	\$ 47,598	\$ 8,301	\$ 9,993
B. Total Costs of Award					
1. Employee Salaries and Wages	47,437	-	45,000	7,000	4,150
2. Employee Fringe Benefits	39,153	-	342	811	952
3. Payroll Taxes	3,564	-	3,000	490	357
4. Rent of Occupancy	-	-	-	-	-
5. Professional Services	-	25,000	-	-	-
6. Employee Travel	425	-	-	-	40
7. Conferences, Meetings or Education	-	-	-	-	4,451
8. Employee Licenses and Dues	-	-	-	-	-
9. Supplies	8,291	-	-	-	-
10. Telephone	180	-	-	-	-
11. Equipment	-	-	-	-	-
12. Depreciation	-	-	-	-	-
13. Utilities	-	-	-	-	-
14. Bad Debts	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-
16. Insurance	-	-	-	-	-
17. Interest	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	40
20. Other	-	-	-	-	-
Total Operating Costs of Award	99,050	25,000	48,342	8,301	9,990
C. Less Disallowed Costs	-	-	-	-	-
Offsets to Costs					
E. Net Allowable Operating Costs Before Profit	-	-	-	-	-
F. Add Allowable Profit	-	-	-	-	-
G. Total Allowable Costs	\$ 99,050	\$ 25,000	\$ 48,342	\$ 8,301	\$ 9,990

See accompanying Notes to Schedules of Expenditures of Federal Awards and State Financial Assistance and DHS Cost Reimbursement Award Schedules

**CITY OF EAU CLAIRE, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS,
STATE FINANCIAL ASSISTANCE, AND DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal awards and state financial assistance include the federal and state award activity of the City of Eau Claire under programs of the federal and state government for the year ended December 31, 2019. The information in these schedules are 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) and the State Single Audit Guidelines. Because the schedules present only a selected portion of the operations of the City of Eau Claire, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Eau Claire.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedules are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in either the Uniform Guidance or the Office of Management and Budget Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

NOTE 3 CARS REPORT DATES

The schedules of expenditures of federal awards and state financial assistance include adjustments through the February 3, 2020 (expected payment date) Community Aids Reporting System (CARS) reports.

NOTE 4 INDIRECT COST RATE

The City of Eau Claire has elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

**CITY OF EAU CLAIRE, WISCONSIN
NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS,
STATE FINANCIAL ASSISTANCE, AND DHS COST REIMBURSEMENT AWARD SCHEDULES
YEAR ENDED DECEMBER 31, 2019**

NOTE 5 LOAN AND LOAN GUARANTEE PROGRAMS

The loan program listed below is administered by the City of Eau Claire, and balances and transactions relating to this program are included in the City of Eau Claire's basic financial statements. The amount shown on the schedule of expenditures of federal awards for CFDA number 11.307 is calculated as described in the compliance supplement.

Balance of loans outstanding at December 31, 2019	\$	328,294
Cash and Investments balance at December 31, 2019		360,841
Administrative expenses paid out of income during the year		864
		689,999
Federal share of the fund		66%
 Total	 \$	 455,399

The balance of loans outstanding at December 31, 2019 was \$328,294.

NOTE 6 ADJUSTMENTS COLUMN

The adjustments column presents differences between estimated accrued/deferred ending balances as of December 31, 2018 and actual reimbursements received by the grantee in 2019.

NOTE 7 PASS-THROUGH GRANTORS

Federal funds have been passed through the following grantors:

DHS	Wisconsin Department of Health Services
DNR	Wisconsin Department of Natural Resources
DOJ	Wisconsin Department of Justice
DOT	Wisconsin Department of Transportation
MCRF	Marshfield Clinic Research Foundation
WI PSC	Wisconsin Public Service Commission
AFDO	Association of Food and Drug Officials



INDEPENDENT AUDITORS' 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 City Council
City of Eau Claire, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of City of Eau Claire, Wisconsin (City) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 28, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit the attention by those charged with governance.

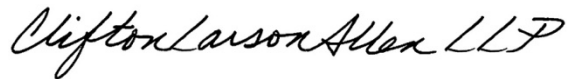
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City’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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our test 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 result of that testing, and not to provide an opinion on the effectiveness of the City’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 City’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
July 28, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE AND DHS COST REIMBURSEMENT AWARD SCHEDULES REQUIRED BY THE *UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES*

To the City Council
City of Eau Claire, Wisconsin

Report on Compliance for Each Major Federal and State Program

We have audited City of Eau Claire, Wisconsin's (City) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended December 31, 2019. We have also audited the City's compliance with types of compliance requirements described in the *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration that are applicable to each of its major state programs (including federal programs required to be tested as major state programs) for the same period. The City's major federal programs and major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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 *State Single Audit Guidelines*, issued by the Wisconsin Department of Administration. Those standards, the Uniform Guidance and State guidelines require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal or state program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination on the City's compliance.

Opinion on Each Major Federal and Major State Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal and major state programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program to determine the auditing procedures for the purpose of expressing our opinion on compliance 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state 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 or state 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.

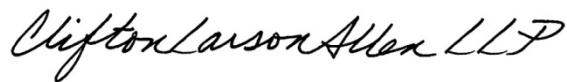
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 result 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.

Report on Schedule of Expenditures of Federal Awards, Schedule of State Financial Assistance and DHS Cost Reimbursement Schedules Required by the Uniform Guidance and the *State Single Audit Guidelines*

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Eau Claire as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise City of Eau Claire's basic financial statements. We issued our report thereon dated July 28, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards, schedule of state financial assistance and DHS cost reimbursement award schedules are presented for purposes of additional analysis as required by the *Uniform Guidance* and *State Single Audit Guidelines*, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic financial statements or to the basic 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 expenditure of federal awards, schedule of state financial assistance and DHS cost reimbursement schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.



CliftonLarsonAllen LLP

Eau Claire, Wisconsin
September 24, 2020

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditor’s report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? Yes No
 - Were significant deficiency(ies) identified not considered to be a material weakness(es)? Yes None Reported
3. Noncompliance material to basic financial statements noted? Yes No

Federal Awards

1. Internal control over compliance:
- Material weakness(es) identified? Yes No
 - Were significant deficiency(ies) identified not considered to be a material weakness(es)? Yes None Reported
2. Type of auditor’s report issued on compliance for major programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) Yes No

Identification of major federal programs:

CFDA Number(s)	Name of Federal Program or Cluster
20.FTC	Federal Transit Cluster

Dollar threshold used to determine between type A and type B programs: \$ 750,000

Auditee qualify as low-risk auditee? Yes No

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2019**

Section I – Summary of Auditors’ Results (Continued)

State Awards

1. Internal control over compliance:

- Material weakness(es) identified? Yes X No
- Were significant deficiency(ies) identified not considered to be a material weakness(es)? Yes X None Reported

2. Type of auditor’s report issued on compliance for major programs: Unmodified

3. Any audit findings disclosed that are required to be reported in accordance with the *State Single Audit Guidelines*? Yes X No

Identification of major state programs:

CFDA Number(s)

395.104

Name of State Program or Cluster

Transit Operating Aids

Dollar threshold used to determine between type A and type B programs:

\$ 250,000

Auditee qualify as low-risk auditee?

 X Yes No

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2019**

Section II – Findings Related to the Financial Statements

None.

Section III – Findings Related to Major Federal Award Programs

None.

Section IV – Findings Related to Major State Financial Assistance Programs

None.

**CITY OF EAU CLAIRE, WISCONSIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED DECEMBER 31, 2019**

Section V – Other Issues

1. Do the auditors' 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
2. Does the auditors' report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weaknesses, significant deficiencies, management letter comments, excess revenue or excess reserve) related to grants or contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:
- Public Service Commission No
Department of Military Affairs No
Department of Natural Resources No
Department of Transportation No
Department of Health Services No
3. Was a management letter or other document conveying audit comments issued as a result of this audit? No



4. Name and signature of Principal Brock Geyen, CPA, Principal
5. Date of Report September 24, 2020