

**CITY OF EAU CLAIRE, WISCONSIN**  
**FEDERAL AND STATE SINGLE AUDIT REPORTS**  
**YEAR ENDED DECEMBER 31, 2020**

**CITY OF EAU CLAIRE, WISCONSIN  
TABLE OF CONTENTS  
YEAR ENDED DECEMBER 31, 2020**

<b>SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS</b>	<b>1</b>
<b>SCHEDULE OF STATE FINANCIAL ASSISTANCE</b>	<b>3</b>
<b>DHS COST REIMBURSEMENT AWARD SCHEDULES</b>	<b>4</b>
<b>NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE AND DHS COST REIMBURSEMENT AWARD SCHEDULES</b>	<b>11</b>
<b>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 <i>GOVERNMENT AUDITING STANDARDS</i></b>	<b>13</b>
<b>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 <i>UNIFORM GUIDANCE AND STATE SINGLE AUDIT GUIDELINES</i></b>	<b>15</b>
<b>SCHEDULE OF FINDINGS AND QUESTIONED COSTS</b>	<b>18</b>

**CITY OF EAU CLAIRE, WISCONSIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2020**

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			
<b>U.S. Department of Agriculture</b>												
WIC Special Supplemental Nutrition Program for Women, Infants, and Children SNAP Cluster	10.557	DHS	154710, 154760, 154746	\$ (107,790)	\$ -	405,753	107,860	\$ (6,109)	\$ 399,714	\$ 405,823	\$ -	
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program Total U.S. Department of Agriculture	10.561	DHS	154661	(925)	-	16,301	2,251	350	17,977	17,627	-	
				(108,715)	-	422,054	110,111	(5,759)	417,691	423,450	-	
<b>U.S. Department of Commerce</b>												
Economic Development Cluster Economic Adjustment Assistance	11.307	N/A	N/A	-	-	-	-	-	-	547,974	-	
<b>U.S. Department of Housing and Urban Development</b>												
CDBG - Entitlement Grants Cluster Community Development Block Grants/Entitlement Grants	14.218	N/A	N/A	(49,113)	-	746,425	60,637	-	757,949	757,949	489,612	
Home Investment Partnerships Program Total U.S. Department of Housing and Urban Development	14.239	N/A	N/A	(130,626)	-	260,348	13,435	-	143,157	143,157	7,000	
				(179,739)	-	1,006,773	74,072	-	901,106	901,106	496,612	
<b>U.S. Department of Interior</b>												
Land and Water Conservation Fund - Ferry St Dog Park	15.916	DNR	55-01907	-	-	-	122,074	(122,074)	-	122,074	-	
<b>U.S. Department of Justice</b>												
Bulletproof Vest Partnership Program (2018 Program)	16.607	N/A	N/A	-	-	2,184	-	-	2,184	2,184	-	
Public Safety Partnership and Community Policing Grants	16.710	DOJ	10134	(946)	-	2,335	407	-	1,796	1,796	-	
Public Safety Partnership and Community Policing Grants	16.710	DOJ	10135	(2,606)	-	3,824	2,022	1,436	4,676	3,240	-	
Total Public Safety Partnership and Community Policing Grants				(3,552)	-	6,159	2,429	1,436	6,472	5,036	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	10136	(4,536)	-	4,536	4,443	-	4,443	4,443	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	2019-DJ-BX-0748	(5,703)	-	7,847	-	-	2,144	2,144	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	2020-VD-BX-0240	-	-	-	43,422	-	43,422	43,422	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	2020-DJ-BX-0370	-	-	-	2,759	(2,759)	-	2,759	-	
Edward Byrne Memorial Justice Assistance	16.738	DOJ	N/A	-	-	1,872	312	(312)	1,872	2,184	-	
Total Edward Byrne Memorial Justice Assistance				(10,239)	-	14,255	50,936	(3,071)	51,881	54,952	-	
Total U.S. Department of Justice				(13,791)	-	22,598	53,365	(1,635)	60,537	62,172	-	
<b>U.S. Department of Transportation</b>												
Highway Planning and Construction Cluster Recreational Trails Program	20.219	DNR	RTP-883-17N	(953)	-	-	18,313	(17,360)	-	17,360	-	
Recreational Trails Program	20.219	DNR	RTP-919-18N	-	-	-	31,975	(31,975)	-	31,975	-	
Total Recreational Trails Program				(953)	-	-	50,288	(49,335)	-	49,335	-	
Total Highway Planning and Construction Cluster				(953)	-	-	50,288	(49,335)	-	49,335	-	
Metropolitan Transportation Planning and State and Metropolitan Planning and Research	20.505	DOT	N/A	(50,677)	-	-	77,267	-	26,590	26,590	-	
Federal Transit Cluster												
Federal Transit Formula Grants	20.507	N/A	N/A	(596,214)	-	1,381,432	-	-	785,218	785,218	-	
Federal Transit Formula Grants - CARES	20.507	N/A	N/A	-	-	835,480	141,346	-	976,826	976,826	-	
Heavy Duty Bus Replacement	20.526	DOT	N/A	-	-	670,050	-	-	670,050	670,050	-	
Total Federal Transit Cluster				(596,214)	-	2,886,962	141,346	-	2,432,094	2,432,094	-	
Highway Safety Cluster												
National Priority Safety Programs	20.616	DOT	N/A	-	-	3,963	-	-	3,963	3,963	-	
Total U.S. Department of Transportation				(647,844)	-	2,890,925	268,901	(49,335)	2,462,647	2,511,982	-	
<b>U.S. Department of Treasury</b>												
Coronavirus Relief Fund	21.019	DHS	155803, 155804, 155805	-	-	705,917	396,417	(119)	1,102,215	1,102,334	-	
Coronavirus Relief Fund	21.019	DOA	FY 2020	-	-	1,742,918	-	-	1,742,918	1,742,918	-	
Total Coronavirus Relief Fund - Major Program				-	-	2,448,835	396,417	(119)	2,845,133	2,845,252	-	

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, 2020**

Federal Grantor / Program or Cluster Title	Federal CFDA #	Pass-Through Entity	Pass-Through Entity Identifying Number	Revenue					Total Revenues	Federal Expenditures	Amounts Provided to Subrecipients
				(Accrued) Deferred Beginning Balance	Adjustments	Cash Received (Returned)	Accrued (Deferred) Ending Balance	Changes in Unavailable Revenue			
<b>Environmental Protection Agency</b>											
State Indoor Radon Grants	66.032	DHS	150321	(2,707)	-	6,666	5,814	-	9,773	9,773	-
Wisconsin Clean Diesel Grant	66.040	DNR	DERA-FOR-407-19	-	-	21,808	-	-	21,808	21,808	-
Capitalization Grants for Clean Water - Major Program	66.458	DOA	N/A	-	-	8,117,628	-	-	8,117,628	8,117,628	-
DNR Lab Water Testing	66.468	DNR	N/A	-	-	15,446	-	-	15,446	15,446	-
EPA Environmental Education Grant	66.950	WCWRPC	N/A	-	-	4,800	-	-	4,800	4,800	-
Total Environmental Protection Agency				(2,707)	-	8,166,348	5,814	-	8,169,455	8,169,455	-
<b>U.S. Department of Administration</b>											
State Energy Program-Energy Innovation Grant Program	81.041	PSC WI	9709-FG-2018	(129,040)	-	-	180,000	129,040	180,000	50,960	-
<b>U.S. Election Assistance Commission</b>											
WEC CARES Subgrant Award	90.404	WEC	N/A	\$ -	\$ -	\$ 43,776	-	\$ -	43,776	\$ 43,776	-
<b>U.S. Department of Health and Human Services</b>											
NACCHO Volunteer Outreach	93.008	NACCHO	N/A	-	-	7,500	-	-	7,500	7,500	-
Public Health Emergency Preparedness	93.069	DHS	155050, 155015	1,464	(4,862)	65,511	11,749	1,025	74,887	73,862	-
Food and Drug Administration - Research	93.103	AFDO	25130	(5,400)	-	5,400	1,208	1,792	3,000	1,208	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DHS	155080, 150211, 150216	(11,635)	-	79,844	63,565	2,476	134,250	131,774	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	DOJ	N/A	(3,912)	-	31,688	-	3,912	31,688	27,776	-
Total Injury Prevention and Control Research and State and Community Based Program				(15,547)	-	111,532	63,565	6,388	165,938	159,550	-
Title 10 Services	93.217	DHS	150328	(46,528)	-	255,539	110,060	(1,056)	318,015	319,071	-
Substance Abuse and Mental Health Services											
Projects of Regional and National Significance	93.243	MCRF	25179	(8,499)	-	55,000	28,996	(20,497)	55,000	75,497	-
Consolidated Contracts - IMM	93.268	DHS	155020	(5,624)	-	16,784	10,901	-	22,061	22,061	-
Public Health Crisis Response	93.354	DHS	155801	-	-	-	8,795	(1,652)	7,143	8,795	-
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	DHS	150426, 150427	(7,484)	-	29,432	12,448	448	34,844	34,396	-
Diabetes Prevention	93.435	DHS	150429	(59,252)	-	154,679	14,630	44,622	154,679	110,057	-
Family Foundations	93.558	WDCF	1008	-	-	51,362	20,629	(13,213)	58,778	71,991	-
Family Foundations	93.870	WDCF	1008	-	-	99,514	39,969	(25,600)	113,883	139,483	-
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	DHS	157120	-	-	3,833	3,833	-	7,666	7,666	-
Medicaid Cluster											
Medical Assistance Program	93.778	DHS	159322	-	-	4,090	-	-	4,090	4,090	-
HIV Pre PS & Linkage	93.940	DHS	155957	(5,671)	-	34,334	14,942	-	43,605	43,605	-
Consolidated Contracts - PHHS	93.991	DHS	159220	(4,944)	-	17,324	5,023	(3,465)	13,938	17,403	-
Maternal and Child Health Services Block Grant to the States	93.994	DHS	159320	(2,928)	-	31,441	18,932	-	47,445	47,445	-
Total U.S. Department of Health and Human Services				(160,413)	(4,862)	943,275	365,680	(11,208)	1,132,472	1,143,680	-
<b>Total Federal Awards</b>				<b>\$ (1,242,249)</b>	<b>\$ (4,862)</b>	<b>\$ 15,944,584</b>	<b>\$ 1,576,434</b>	<b>\$ (61,090)</b>	<b>\$ 16,212,817</b>	<b>\$ 16,821,881</b>	<b>\$ 496,612</b>

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, 2020**

State Grantor/ Pass-Through Grantor/ Program or Cluster Title	State ID Number	Revenue						Total Revenues	State Expenditures
		(Accrued) Deferred Beginning Balance	Adjustments	Cash Received (Returned)	Accrued (Deferred) Ending Balance	Changes in Unavailable Revenue			
<b>STATE AWARDS</b>									
<u>Wisconsin Department of Natural Resources</u>									
Knowles-Nelson Stewardship Program-Acquisition and Development of Local Parks Program - Ferry Street Boat Launch Development	370.TA2	\$ -	\$ -	\$ -	42,291	\$ (42,291)	-	\$ 42,291	
of Local Parks Program - McDonough Park Improvements	370.TA2	-	-	-	217	(217)	-	217	
Forest Fire Protection Grant Program	370.545	-	-	3,736	-	-	3,736	3,736	
Municipal Flood Control - Check Valve Flood Control	370.658	-	-	-	45,185	-	45,185	45,185	
Urban Wildlife Damage Abatement Program (15083-Deer & Geese)	370.580	(2,106)	-	-	5,000	(2,894)	-	2,894	
Lake Management Planning - Large Scale and Small Scale Grants (2019)	370.663	(1,663)	1,663	-	-	-	-	-	
Total Wisconsin Department of Natural Resources		(3,769)	1,663	3,736	92,693	(45,402)	48,921	94,323	
<u>Wisconsin Department of Transportation</u>									
Transit Operating Aids - 2020	395.104	-	-	1,375,113	-	-	1,375,113	1,375,113	
Transit Operating Aids - 2017	395.104	(139,677)	-	139,677	-	-	-	-	
Paratransit Aids - 2019	395.104	-	-	68,547	-	-	68,547	68,547	
Total Transit Operating Aids		(139,677)	-	1,583,337	-	-	1,443,660	1,443,660	
Total Wisconsin Department of Transportation		(139,677)	-	1,583,337	-	-	1,443,660	1,443,660	
<u>Wisconsin Department of Health Services</u>									
Telephonic Assisted CPR Supported Awards	N/A	-	-	2,307	-	-	2,307	2,307	
Fluoride Rinse Program	435.151735	(72)	-	72	-	-	-	-	
WIC - Farmers Market	435.154720	-	-	-	3,074	-	3,074	3,074	
Communicable Disease	435.155800	-	-	6,168	2,632	-	8,800	8,800	
HIV Prevention Partner Services	435.155957	(11,472)	-	32,110	10,757	-	31,395	31,395	
Consolidated Contracts-Well Women GPR	435.157010	(9,304)	-	44,589	22,154	(143)	57,296	57,439	
Consolidate Contracts-CHHD LD	435.157720	(619)	-	4,459	950	-	4,790	4,790	
WH/FP RH	435.159317	-	-	35,960	-	-	35,960	35,960	
Consolidated Contracts-MCH	435.159322	-	-	4,090	-	-	4,090	4,090	
NP WINS	435.181004	(228)	-	3,728	415	25	3,940	3,915	
NP WINS	435.181010	-	-	9,005	4,780	-	13,785	13,785	
Total Wisconsin Department of Health Services		(21,695)	-	142,488	44,762	(118)	165,437	165,555	
<u>Wisconsin Department of Children and Families</u>									
Family Foundations	437.1008	-	-	9,630	3,868	(2,477)	11,021	13,498	
<u>Wisconsin Department of Military Affairs</u>									
Computer and HazMat Response Equipment Grant (2020)	465.308	-	-	-	7,336	-	7,336	7,336	
Computer and HazMat Response Equipment Grant (2019)	465.308	(7,475)	-	7,475	-	-	-	-	
Regional Emergency Response/WHMRS Equipment Grant	465.313	-	-	60,594	-	-	60,594	60,594	
Regional Emergency Response Teams	465.306	(28,990)	-	115,954	28,990	-	115,954	115,954	
Total Wisconsin Department of Military Affairs		(36,465)	-	184,023	36,326	-	183,884	183,884	
<u>Wisconsin Department of Administration</u>									
VW Mitigation Transit Capital Assistance Program - Major Program	505.xxx	-	-	1,970,284	-	-	1,970,284	1,970,284	
Total State Financial Assistance		\$ (201,606)	\$ 1,663	\$ 3,893,498	\$ 177,649	\$ (47,997)	\$ 3,823,207	\$ 3,871,204	

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, 2020**

DHS Identification Numbers:	CARS Profile 154720	CARS Profile 154746	CARS Profile 154760	CARS Profile 154710	CARS Profile 159220	CARS Profile 159220	CARS Profile 157720
	WIC - Farmers Market	WIC - Outreach	WIC - Peer Counseling	WIC	Cons Contracts PHHS	Cons Contracts PHHS	Childhood Lead
Award Amount:	\$ 3,076	\$ 8,773	\$ 27,790	\$ 387,710	\$ 17,420	\$ 10,897	\$ 9,795
Award Period:	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	10/1/18-9/30/20	10/1/20-9/30/21	1/1/20 - 12/31/20
Period of Award within Audit Period	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20-9/30/20	10/1/20-12/31/20	1/1/20 - 12/31/20
<b>A. Expenditures Reported to DHS for Payment</b>	<b>\$ 3,074</b>	<b>\$ 8,773</b>	<b>\$ 29,305</b>	<b>\$ 369,260</b>	<b>\$ 17,324</b>	<b>\$ -</b>	<b>\$ 4,790</b>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	2,680	-	23,290	234,018	9,988	4,023	2,736
2. Employee Fringe Benefits	181	-	1,265	89,061	1,641	690	719
3. Payroll Taxes	213	-	1,825	2,188	750	310	203
4. Rent of Occupancy	-	-	-	20,400	-	-	-
5. Professional Services	-	-	-	-	-	-	-
6. Employee Travel	-	-	-	77	-	-	-
7. Conferences, Meetings or Education	-	-	-	229	-	-	-
8. Employee Licenses and Dues	-	-	-	300	-	-	-
9. Supplies	-	-	2,925	14,284	-	-	1,171
10. Telephone	-	-	-	4,216	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	1,417	-	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	8,773	-	2,063	-	-	-
20. Other	-	-	-	953	-	-	-
<b>Total Operating Costs of Award</b>	<b>3,074</b>	<b>8,773</b>	<b>29,305</b>	<b>369,206</b>	<b>12,379</b>	<b>5,023</b>	<b>4,829</b>
<b>C. Less Disallowed Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Offsets to Costs</b>							
<b>E. Net Allowable Operating Costs Before Profit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>F. Add Allowable Profit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>G. Total Allowable Costs</b>	<b>\$ 3,074</b>	<b>\$ 8,773</b>	<b>\$ 29,305</b>	<b>\$ 369,206</b>	<b>\$ 12,379</b>	<b>\$ 5,023</b>	<b>\$ 4,829</b>

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, 2020**

DHS Identification Numbers:	CARS Profile 181004	CARS Profile 181004	CARS Profile 181010	CARS Profile 155015	CARS Profile 155015	CARS Profile 155050	CARS Profile 155957
	WI WINS	WI WINS	TPCP Commun Intvns	Bio-Terrorism	Bio-Terrorism	PHEP Mini Grant	HIV Prevention
Award Amount:	\$ 4,088	\$ 4,350	\$ 50,000	\$ 52,060	\$ 52,436	\$ 23,950	\$ 75,000
Award Period:	7/1/19-6/30/20	7/1/20-6/30/21	7/1/20-6/30/21	7/1/19-6/30/20	7/1/20-6/30/21	7/1/19-6/30/20	1/1/20 - 12/31/20
Period of Award within Audit Period	1/1/20-6/30/20	7/1/20-12/31/20	7/1/20-12/31/20	1/1/20-6/30/20	7/1/20-12/31/20	1/1/20-6/30/20	1/1/20 - 12/31/20
<b>A. Expenditures Reported to DHS for Payment</b>	<b>\$ 3,436</b>	<b>\$ 1,198</b>	<b>\$ 13,785</b>	<b>\$ 52,060</b>	<b>\$ 33,910</b>	<b>\$ 24,948</b>	<b>\$ 75,029</b>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	2,122	946	10,882	7,594	21,706	15,315	45,757
2. Employee Fringe Benefits	189	182	2,088	2,316	9,080	4,673	17,726
3. Payroll Taxes	166	71	815	563	1,595	1,136	3,247
4. Rent of Occupancy	-	-	-	116	350	234	900
5. Professional Services	-	-	-	-	240	-	-
6. Employee Travel	-	-	-	-	-	-	413
7. Conferences, Meetings or Education	-	-	-	881	-	1,776	10
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	100	-	-	522	-	1,053	2,548
10. Telephone	-	-	-	377	939	761	1,137
11. Equipment	-	-	-	-	-	-	1,936
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	140	-	-	1	-	2	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	-	1,583
20. Other	-	-	-	-	-	-	-
<b>Total Operating Costs of Award</b>	<b>2,717</b>	<b>1,199</b>	<b>13,785</b>	<b>12,370</b>	<b>33,911</b>	<b>24,950</b>	<b>75,257</b>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	-	-	-	-	-	-	-
<b>F. Add Allowable Profit</b>	-	-	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<b>\$ 2,717</b>	<b>\$ 1,199</b>	<b>\$ 13,785</b>	<b>\$ 12,370</b>	<b>\$ 33,911</b>	<b>\$ 24,950</b>	<b>\$ 75,257</b>

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, 2020**

DHS Identification Numbers:	CARS Profile 155020	CARS Profile 159320	CARS Profile 159322	CARS Profile 150321	CARS Profile 154661	CARS Profile 154661	CARS Profile 150427
	Immunization	MCH	Repro Health	EPA Indoor Radon Services	Snap Ed	Snap Ed	1815 Heart Disease Prev
Award Amount:	\$ 22,061	\$ 47,445	\$ 8,180	\$ 9,773	\$ 16,301	\$ 16,301	\$ 20,000
Award Period:	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	10/1/19-9/30/20	10/1/20-9/30/21	7/1/19-6/30/20
Period of Award within Audit Period	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20 - 12/31/20	1/1/20-9/30/20	10/1/20-12/31/20	1/1/20-6/30/20
<b>A. Expenditures Reported to DHS for Payment</b>	<b>\$ 22,375</b>	<b>\$ 49,180</b>	<b>\$ 8,180</b>	<b>\$ 9,790</b>	<b>\$ 16,437</b>	<b>\$ 2,251</b>	<b>\$ 20,054</b>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	14,577	31,896	5,074	4,952	10,300	1,662	5,672
2. Employee Fringe Benefits	4,419	13,856	1,837	2,088	2,366	407	2,397
3. Payroll Taxes	1,054	2,212	358	352	793	127	374
4. Rent of Occupancy	-	700	25	-	-	-	-
5. Professional Services	-	-	307	-	-	-	-
6. Employee Travel	23	-	98	-	-	-	-
7. Conferences, Meetings or Education	-	48	16	-	-	-	-
8. Employee Licenses and Dues	-	-	58	-	-	-	-
9. Supplies	6	54	243	1,025	2,054	64	8,171
10. Telephone	-	240	3	-	-	-	-
11. Equipment	-	-	111	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	2,144	174	-	-	-	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	152	-	50	1,682	-	-	867
20. Other	-	-	-	-	-	-	-
<b>Total Operating Costs of Award</b>	<b>22,375</b>	<b>49,180</b>	<b>8,180</b>	<b>10,099</b>	<b>15,512</b>	<b>2,260</b>	<b>17,480</b>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	-	-	-	-	-	-	-
<b>F. Add Allowable Profit</b>	-	-	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<b>\$ 22,375</b>	<b>\$ 49,180</b>	<b>\$ 8,180</b>	<b>\$ 10,099</b>	<b>\$ 15,512</b>	<b>\$ 2,260</b>	<b>\$ 17,480</b>

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, 2020**

DHS Identification Numbers:	CARS Profile 157010 Well Woman Program	CARS Profile 157010 Well Woman Program	CARS Profile 157120 Well Woman Program Fed	CARS Profile 157120 Well Woman Program Fed	CARS Profile 150211 Opiod RX Pathway Proj	CARS Profile 150211 Opiod RX Pathway Proj	CARS Profile 150426 Diabetes
Award Amount:	\$ 65,250	\$ 65,250	\$ 3,833	\$ 3,833	\$ 28,333	\$ 98,300	\$ 20,000
Award Period:	7/1/19-6/30/20	7/1/20-6/30/21	7/1/19-6/30/20	7/1/20-6/30/21	5/1/20-8/31/20	9/1/20-8/31/21	7/1/19-6/30/20
Period of Award within Audit Period	<u>1/1/20-6/30/20</u>	<u>7/1/20-12/31/20</u>	<u>1/1/20-6/30/20</u>	<u>7/1/20-12/31/20</u>	<u>5/1/20-8/31/20</u>	<u>9/1/20-12/31/20</u>	<u>1/1/20-6/30/20</u>
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 68,418</u>	<u>\$ 22,011</u>	<u>\$ 3,833</u>	<u>\$ 3,833</u>	<u>\$ 16,321</u>	<u>\$ 28,508</u>	<u>\$ 20,000</u>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	20,737	14,371	1,500	2,691	4,818	10,575	-
2. Employee Fringe Benefits	7,381	6,325	200	200	792	1,383	-
3. Payroll Taxes	1,380	960	217	217	368	814	-
4. Rent of Occupancy	32	-	-	-	-	-	-
5. Professional Services	700	-	-	-	-	-	-
6. Employee Travel	-	13	-	-	-	-	-
7. Conferences, Meetings or Education	1,572	-	-	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	67	-	-	-	2,500	1,500	-
10. Telephone	428	433	-	-	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	53	-	-	-	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	6,423	-	1,917	725	7,843	950	-
20. Other	-	-	-	-	-	-	-
<b>Total Operating Costs of Award</b>	<u>38,720</u>	<u>22,154</u>	<u>3,833</u>	<u>3,833</u>	<u>16,321</u>	<u>15,222</u>	<u>-</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>F. Add Allowable Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>G. Total Allowable Costs</b>	<u>\$ 38,720</u>	<u>\$ 22,154</u>	<u>\$ 3,833</u>	<u>\$ 3,833</u>	<u>\$ 16,321</u>	<u>\$ 15,222</u>	<u>\$ -</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, 2020**

DHS Identification Numbers:	CARS Profile 150426	CARS Profile 150427	CARS Profile 150429	CARS Profile 150429	CARS Profile 155080	CARS Profile 155080	CARS Profile 150216
	Diabetes	1815 Heart Disease Prev	Diabetes & Cardiovascular	Diabetes & Cardiovascular	Rape Prev and Education	Rape Prev and Education	Overdose Fatality Review
Award Amount:	\$ 20,000	\$ 29,733	\$ 230,480	\$ 47,194	\$ 50,000	\$ 90,000	\$ 51,500
Award Period:	7/1/20-6/30/21	7/1/20-6/30/21	10/1/19-9/30/20	10/1/20-9/30/21	2/1/19-1/31/20	2/1/20-1/31/21	9/1/20-8/31/21
Period of Award within Audit Period	7/1/20-12/31/20	7/1/20-12/31/20	1/1/20-9/30/20	10/1/20-12/31/20	1/1/20-1/31/20	2/1/20-12/31/20	9/1/20-12/31/20
<b>A. Expenditures Reported to DHS for Payment</b>	<u>\$ 8,483</u>	<u>\$ 8,483</u>	<u>\$ 154,679</u>	<u>\$ -</u>	<u>\$ 50,230</u>	<u>\$ 72,220</u>	<u>\$ 12,172</u>
<b>B. Total Costs of Award</b>							
1. Employee Salaries and Wages	5,927	5,927	71,807	9,973	1,906	33,495	3,707
2. Employee Fringe Benefits	445	445	17,329	3,340	608	10,728	1,251
3. Payroll Taxes	1,522	1,522	5,332	713	134	2,472	271
4. Rent of Occupancy	-	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	300	-
6. Employee Travel	-	-	45	-	98	-	-
7. Conferences, Meetings or Education	-	-	-	-	-	1,374	-
8. Employee Licenses and Dues	-	-	-	-	-	-	-
9. Supplies	266	266	-	150	185	4,769	29
10. Telephone	-	-	914	314	-	-	-
11. Equipment	-	-	-	-	-	-	-
12. Depreciation	-	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	3	-	-
16. Insurance	-	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-	-
19. Advertising and Marketing	347	347	-	139	-	2,005	-
20. Other	-	-	-	-	-	21,000	-
<b>Total Operating Costs of Award</b>	<u>8,508</u>	<u>8,508</u>	<u>95,427</u>	<u>14,630</u>	<u>2,934</u>	<u>76,143</u>	<u>5,258</u>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-	-
<b>Offsets to Costs</b>							
<b>E. Net Allowable Operating Costs Before Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>F. Add Allowable Profit</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>G. Total Allowable Costs</b>	<u>\$ 8,508</u>	<u>\$ 8,508</u>	<u>\$ 95,427</u>	<u>\$ 14,630</u>	<u>\$ 2,934</u>	<u>\$ 76,143</u>	<u>\$ 5,258</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, 2020**

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 105000 PH Emergency Quarantine	CARS Profile 105000 PH Emergency Quarantine	CARS Profile 155800 Comm Disease Cntrl & Prev
Award Amount:	\$ 35,960	\$ 129,272	\$ 558,000	\$ -	\$ -	\$ 7,000
Award Period:	1/1/20 - 12/31/20	4/1/19-3/31/20	4/1/20-3/31/21	3/1/20-6/30/20	8/1/20-6/30/21	7/1/19-6/30/20
Period of Award within Audit Period	1/1/20 - 12/31/20	1/1/20-3/31/20	4/1/20-12/31/20	3/1/20-6/30/20	8/1/20-12/31/20	1/1/20-6/30/20
<b>A. Expenditures Reported to DHS for Payment</b>	<b>\$ 35,960</b>	<b>\$ 122,989</b>	<b>\$ 242,624</b>	<b>\$ 91,617</b>	<b>\$ 96,861</b>	<b>\$ 7,099</b>
<b>B. Total Costs of Award</b>						
1. Employee Salaries and Wages	22,304	41,440	151,605	9,222	2,635	5,578
2. Employee Fringe Benefits	8,075	19,014	54,883	1,744	857	1,101
3. Payroll Taxes	1,574	2,855	10,695	658	208	419
4. Rent of Occupancy	108	433	734	-	-	-
5. Professional Services	1,349	8,362	449	-	-	-
6. Employee Travel	433	67	2,941	182	173	-
7. Conferences, Meetings or Education	71	698	481	-	-	-
8. Employee Licenses and Dues	255	-	1,736	-	-	-
9. Supplies	1,070	1,778	7,276	2,970	2,522	-
10. Telephone	15	-	100	-	-	-
11. Equipment	489	-	3,326	-	-	-
12. Depreciation	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-	-
16. Insurance	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-
19. Advertising and Marketing	218	-	1,479	-	-	-
20. Other	-	-	8,719	78,701	96,584	-
<b>Total Operating Costs of Award</b>	<b>35,960</b>	<b>74,646</b>	<b>244,424</b>	<b>93,476</b>	<b>102,980</b>	<b>7,098</b>
<b>C. Less Disallowed Costs</b>	-	-	-	-	-	-
<b>Offsets to Costs</b>	-	-	-	-	-	-
<b>E. Net Allowable Operating Costs Before Profit</b>	-	-	-	-	-	-
<b>F. Add Allowable Profit</b>	-	-	-	-	-	-
<b>G. Total Allowable Costs</b>	<b>\$ 35,960</b>	<b>\$ 74,646</b>	<b>\$ 244,424</b>	<b>\$ 93,476</b>	<b>\$ 102,980</b>	<b>\$ 7,098</b>

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, 2020**

DHS Identification Numbers:	CARS Profile 155800	CARS Profile 155801	CARS Profile 155802	CARS Profile 155803	CARS Profile 155804	CARS Profile 155805
	Comm Disease Cntrl & Prev	DPH PHPEP COVID 19	ELCA CARES COVID 19	CARES COVID 19 Testing Coord	CARES COVID 19 Plan	COVID 19 Contact Tracing
Award Amount:	\$ 7,000	\$ 69,789	\$ 28,100	\$ 103,163	\$ 52,197	\$ 946,974
Award Period:	7/1/20-6/30/21	4/1/20-3/31/21	2/1/20-9/30/21	3/1/20-12/31/20	3/1/20-12/31/20	3/1/20-12/31/20
Period of Award within Audit Period	7/1/20-12/31/20	4/1/20-12/31/21	2/1/20-12/31/21	3/1/20-12/31/20	3/1/20-12/31/20	3/1/20-12/31/20
<b>A. Expenditures Reported to DHS for Payment</b>	<b>\$ 1,800</b>	<b>\$ 7,143</b>	<b>\$ -</b>	<b>\$ 103,163</b>	<b>\$ 52,197</b>	<b>\$ 946,974</b>
<b>B. Total Costs of Award</b>						
1. Employee Salaries and Wages	1,415	6,360	-	13,289	21,902	756,897
2. Employee Fringe Benefits	278	481	-	494	6,029	90,191
3. Payroll Taxes	108	896	-	1,013	1,611	55,819
4. Rent of Occupancy	-	-	-	-	-	-
5. Professional Services	-	-	-	-	-	-
6. Employee Travel	-	-	-	886	157	853
7. Conferences, Meetings or Education	-	-	-	-	-	-
8. Employee Licenses and Dues	-	-	-	-	-	-
9. Supplies	-	552	-	32,010	262	320
10. Telephone	-	56	-	-	-	-
11. Equipment	-	-	-	-	2,938	-
12. Depreciation	-	-	-	-	-	-
13. Utilities	-	-	-	-	-	-
14. Bad Debts	-	-	-	-	-	-
15. Postage and Shipping	-	-	-	-	-	340
16. Insurance	-	-	-	-	-	-
17. Interest	-	-	-	-	-	-
18. Bank Fees and Charges	-	-	-	-	-	-
19. Advertising and Marketing	-	-	-	-	-	-
20. Other	-	449	-	55,443	19,300	43,497
<b>Total Operating Costs of Award</b>	<b>1,801</b>	<b>8,795</b>	<b>-</b>	<b>103,135</b>	<b>52,198</b>	<b>947,916</b>
<b>C. Less Disallowed Costs</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Offsets to Costs</b>						
<b>E. Net Allowable Operating Costs Before Profit</b>						
<b>F. Add Allowable Profit</b>						
<b>G. Total Allowable Costs</b>	<b>\$ 1,801</b>	<b>\$ 8,795</b>	<b>\$ -</b>	<b>\$ 103,135</b>	<b>\$ 52,198</b>	<b>\$ 947,916</b>

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, 2020**

**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, 2020. 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 March 5, 2021 (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, 2020**

**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, 2020	\$	451,760
Cash and Investments balance at December 31, 2020		377,706
Administrative expenses paid out of income during the year		<u>797</u>
		830,263
Federal share of the fund		<u>66%</u>
 Total	 \$	 <u>547,974</u>

The balance of loans outstanding at December 31, 2020 was \$451,760.

**NOTE 6 ADJUSTMENTS COLUMN**

The adjustments column presents differences between estimated accrued/deferred ending balances as of December 31, 2019 and actual reimbursements received by the grantee in 2020.

**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
WDCF	Wisconsin Department of Children and Families
NACCHO	National Association of County and City Health Officials
WEC	Wisconsin Election Commission
WCWRPC	West Central Wisconsin Regional Planning Commission
DOA	Wisconsin Department of Administration



**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, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 30, 2021.

**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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2020-001 that we consider to be a significant deficiency.

**Compliance and Other Matters**

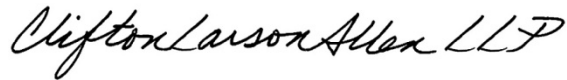
As part of obtaining reasonable assurance about whether the City’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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*.

**Response to Findings**

The City’s response to the finding identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. The City’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**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  
December 27, 2021





**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, 2020. 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, 2020.

**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.

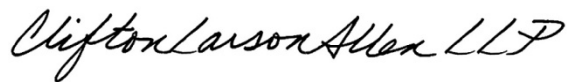
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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, 2020, 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 June 30, 2021, 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  
December 27, 2021

**CITY OF EAU CLAIRE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED DECEMBER 31, 2020**

**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
21.019	Coronavirus Relief Fund
66.458	Capitalization Grants for Clean Water

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, 2020**

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**Section I – Summary of Auditors’ Results (Continued)**

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**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)**

505.xxx

**Name of State Program or Cluster**

VW Mitigation Transit Capital Assistance

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, 2020**

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***Section II – Findings Related to the Financial Statements***

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**SIGNIFICANT DEFICIENCY:**

**FINDING: 2020-001 Material Audit Adjustments**

**Criteria:** The City should have controls in place to prevent or detect a material misstatement in the financial statements in a timely manner.

**Condition:** The audit firm proposed, and the City posted to its general ledger accounts, journal entries for correcting certain misstatements. These adjustments were considered to be material for the fair presentation of the financial statements.

**Context:** The City has informed us that they will review adjustments proposed by the auditors and will endeavor to minimize the number and amount of proposed adjustments in future audits, but will continue to rely upon the audit firm to propose such audit adjustments as are necessary to adjust accounts in accordance with Generally Accepted Accounting Principles (GAAP). Management will review and approve those entries prior to recording them.

**Cause:** The City has not established controls to ensure that all accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**Effect:** The potential exists that financial statements of the City may include inaccurate information not detected or prevented by City staff.

**Repeat Finding:** None.

**Recommendation:** The City should continue to evaluate its internal control processes to determine if additional internal control procedures should be implemented to ensure that accounts are adjusted to their appropriate year end balances in accordance with GAAP.

**Views of Responsible Officials and Planned Corrective Actions:** The City will continue to rely upon the audit firm to propose audit adjustments necessary to adjust accounts in accordance with GAAP. Management will review and approve these entries prior to recording them. The Finance Director is the official responsible for ensuring corrective action of the deficiency.

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***Section III – Findings Related to Major Federal Award Programs***

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None.

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***Section IV – Findings Related to Major State Financial Assistance Programs***

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None.

**CITY OF EAU CLAIRE, WISCONSIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED DECEMBER 31, 2020**

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***Section V – Other Issues***

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- |  |    |
|--|----|
| <p>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?</p>   | No |
| <p>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 <i>State Single Audit Guidelines</i>:</p> |    |
| Public Service Commission  | No |
| Department of Military Affairs   | No |
| Department of Natural Resources  | No |
| Department of Transportation   | No |
| Department of Health Services  | No |
| <p>3. Was a management letter or other document conveying audit comments issued as a result of this audit?</p>   | No |



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- |                                    |  |
|------------------------------------|--|
| 4. Name and signature of Principal | Daniel R. Carlson, CPA, Signing Director |
| 5. Date of Report                  | December 27, 2021                        |