

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL**

CHARTER SCHOOL PROGRAM AUDIT

YEAR ENDED JUNE 30, 2021



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**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
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INDEPENDENT AUDITORS' REPORT

Board of Directors
United Community Center, Inc. -
Bruce Guadalupe Community School
Milwaukee, Wisconsin

Report on the Financial Schedule

We have audited the accompanying Schedule of Charter School Revenues and Expenses of United Community Center, Inc. - Bruce Guadalupe Community School for the year ended June 30, 2021 and the related notes to the financial schedule.

Management's Responsibility for the Financial Schedule

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

Auditors' Responsibility

Our responsibility is to express an opinion on the accompanying financial schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion


In our opinion, the accompanying Schedule of Charter School Revenues and Expenses referred to above presents fairly, in all material respects, the program revenues and expenses of United Community Center, Inc. - Bruce Guadalupe Community School for the year ended June 30, 2021, pursuant to the Charter School contract, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the accompanying financial schedule. The Schedule of Financial Results – Charter School Contract, the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State Awards are presented for purposes of additional analysis and are not a required part of the financial schedule. The information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial schedule. The information has been subjected to the auditing procedures applied in the audit of the financial schedule and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial schedule and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial schedule as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2021 on our consideration of United Community Center, Inc. - Bruce Guadalupe Community School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of United Community Center, Inc. – Bruce Guadalupe Community School's internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with *Government Auditing Standards* in considering United Community Center, Inc. - Bruce Guadalupe Community School's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Racine, Wisconsin
November 1, 2021

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
SCHEDULE OF CHARTER SCHOOL REVENUES AND EXPENSES
YEAR ENDED JUNE 30, 2021**

	Actual	Per Pupil
Revenues:		
Food service sales	\$ 131,704	\$ 100.23
Student fees	95,778	72.89
Child care provider	518,921	394.92
Miscellaneous income	156,949	119.44
Total revenues	903,352	687.48
Support:		
Government grants		
Charter school	12,471,786	9,491.47
Title I - A	716,956	545.63
Title II - A / Title III - A	114,703	87.29
Title IV-A	51,625	39.29
Special education / IDEA	380,360	289.47
Lunch program	469,747	357.49
ESSER	549,164	417.93
GEER	197,536	150.33
DCF - COVID	51,630	39.29
Total government grants	15,003,507	11,418.19
Contributions		
Other contributions	36,592	27.85
Total contributions	36,592	27.85
Total support	15,040,099	11,446.04
Total revenues and support	15,943,451	12,133.52
Expenses:		
Salaries	7,329,456	5,577.96
Payroll taxes	666,889	507.53
Other benefits	1,736,440	1,321.49
Professional fees	471,320	358.69
Field trips	54,455	41.44
Staff development/conferences	38,016	28.93
Travel	140	-
Printing	35,859	27.29
Postage	6,244	4.75
Depreciation	801,045	609.62
Program supplies	955,748	727.36
Classroom equipment	936,501	712.71
Equipment rental	(87)	-
Occupancy	876,609	667.13
Fundraising	25,189	19.17
Overhead allocated	1,984,983	1,510.64
Total expenses	15,918,807	12,114.71
Change in net assets	\$ 24,644	

See accompanying Notes to Financial Schedule – Charter School Program Audit

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
NOTES TO THE FINANCIAL SCHEDULE – CHARTER SCHOOL PROGRAM AUDIT
JUNE 30, 2021**

NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

United Community Center, Inc. (the Organization) provides avenues of growth to the Latino community in Milwaukee by providing direct services and by serving as a liaison between various institutions and the Hispanic community. The mission of the Organization is providing programs to Hispanics and near south side residents of all ages in the areas of education, cultural arts, recreation, community development, and health and human services. The Organization assists individuals to achieve their potential by focusing on cultural heritage as a means of strengthening personal development and by promoting high academic standards in all of its educational programs.

Through a partnership with the University of Wisconsin – Milwaukee, the Organization operates Bruce Guadalupe Community School (the School), a K4 to grade 8 charter school.

The Bruce Guadalupe Community School's enrollment for the year ended June 30, 2021 was 1,381 on the third Friday in September and 1,375 on the second Friday in January. Included in the enrollment counts are 163 and 159 students, respectively, in the four year old Kindergarten program which is not a full-day program. The cost per student is based on a full-time equivalency of 1,314 and 1,294 students for the years ended June 30, 2021 and 2020, respectively.

The Organization operates on a calendar year ended December 31st while the School operates on a fiscal year ended June 30th to coincide with the school year; therefore, the financial schedules contain only the revenues and expenses of the School for the year ended June 30, 2021. Separate audited financial statements of the Organization are available for the year ended December 31, 2020.

Basis of Accounting

The financial schedules of the School have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables and other liabilities with revenues and expenses reflected in the period earned or incurred.

Use of Estimates

The preparation of financial schedules in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported revenues and expenses. Actual results could differ from those estimates.

Property and Equipment

All acquisitions and improvements of property and equipment in excess of \$5,000 are capitalized while all expenditures for repairs and maintenance that do not materially prolong the useful lives of assets are expensed. Purchased property and equipment is carried at cost. Donated property and equipment is carried at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated lives of the assets.

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
NOTES TO THE FINANCIAL SCHEDULE – CHARTER SCHOOL PROGRAM AUDIT
JUNE 30, 2021**

NOTE 1 NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Contributions are recognized as revenue when they are received or unconditionally promised. All contributions are considered available for the School's general programs unless restricted by the donor to support specific programs. Contributions that are restricted by the donor are reported as increases in net assets without donor restriction if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restriction, depending on the nature of the restrictions. When a restriction expires, net assets with donor restriction are reclassified to net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills and would otherwise be purchased by the School. Contributions of donated property are recorded at their fair market value at the date of the donation. A substantial number of unpaid volunteers have made significant contributions of their time to the operations of the School. The value of these donated services and time is not recognized in the accompanying financial schedules because they do not meet the criteria for recognition.

Subsequent Events

The School has evaluated events and transactions for potential recognition or disclosure in the financial schedules through November 1, 2021 the date on which the financial schedules were available to be issued.

NOTE 2 GOVERNMENT GRANTS AND STATE AID

The School receives a significant portion of its funding in the form of government grants from various state agencies, primarily the Wisconsin Department of Public Instruction (DPI).

NOTE 3 RELATED PARTY TRANSACTIONS

The School is operated by United Community Center, Inc. Accordingly, the School is allocated general administrative costs of the Organization through the Organization's indirect cost allocation plan. For the year ended June 30, 2021, the School's expenses include indirect costs of \$1,984,983.

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
SCHEDULE OF CHARTER SCHOOL REVENUES AND EXPENSES
YEAR ENDED JUNE 30, 2020**

	Actual	Per Pupil
Revenues:		
Food service sales	\$ 240,926	\$ 186.19
Student fees	131,699	101.78
Child care provider	595,098	459.89
Miscellaneous income	60,107	46.45
Total revenues	1,027,830	794.31
Support:		
Government grants		
Charter school	11,950,929	9,235.65
Title I - A	587,119	453.72
Title II - A / Title III - A	57,251	43.99
Title IV	40,359	31.44
Special education / IDEA	350,995	271.25
Lunch program	489,755	378.48
E-rate reimbursement	21,851	16.89
Assessments of reading readiness	6,731	5.20
Educator effectiveness	9,840	7.60
Total government grants	13,514,830	10,444.22
Contributions		
United Way	120,579	93.18
Other contributions	202,212	156.27
Total contributions	322,791	249.45
Total support	13,837,621	10,693.67
Total revenues and support	14,865,451	11,487.98
Expenses:		
Salaries	6,704,523	5,181.25
Payroll taxes	515,153	398.11
Other benefits	1,477,081	1,141.48
Professional fees	646,595	499.69
Field trips	49,800	38.49
Staff development/conferences	57,255	44.25
Travel	(8,341)	(6.45)
Printing	22,490	17.38
Postage	4,779	3.69
Depreciation	819,724	633.48
Program supplies	781,268	603.76
Classroom equipment	437,879	338.39
Equipment rental	(440)	-
Occupancy	650,143	502.43
Fundraising	175,776	135.84
Overhead allocated	1,916,051	1,480.72
Total expenses	14,249,736	11,012.51
Change in net assets	\$ 615,715	

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
SCHEDULE OF FINANCIAL RESULTS – CHARTER SCHOOL CONTRACT
YEAR ENDED JUNE 30, 2021**

The School is operated through a partnership with the University of Wisconsin – Milwaukee. A Charter School Contract establishes the roles and responsibilities of each party to the agreement. The Charter School contract requires the following financial results by FTE to be included in the audit:

Schedule 9.1 Total Revenue

Category	Total Revenue	Per Pupil
State per Pupil Aid	\$ 12,471,786	\$ 9,491.47
Special Education - State	105,919	80.61
Lunch Program - State	11,863	9.03
Federal Funds	2,362,309	1,797.81
Grants	51,630	39.29
Other Donations	36,592	27.85
Other Revenue	903,352	687.48
	<u>\$ 15,943,451</u>	<u>\$ 12,133.54</u>

Schedule 9.2 Federal Revenue

Category	Total Federal Revenue	Per Pupil
Title I	\$ 716,956	\$ 545.63
Title II	74,207	56.47
Title III	40,496	30.82
Title IV	51,625	39.29
Other Federal Funds		
Lunch Program	457,884	348.47
IDEA	274,441	208.86
ESSER	549,164	417.93
GEER	197,536	150.33
	<u>\$ 2,362,309</u>	<u>\$ 1,797.80</u>

Schedule 9.3 Total Expenditures

Category	Total Expenditures	Per Pupil
Instruction	\$ 6,576,680	\$ 5,005.08
Instructional Support	3,340,873	2,542.52
Pupil Services	1,507,059	1,146.92
Administration	2,609,213	1,985.70
Facilities	1,466,018	1,115.69
Contract Services	367,967	280.04
Debt Service	25,808	19.64
Other Expenditures	25,189	19.18
	<u>\$ 15,918,807</u>	<u>\$ 12,114.77</u>

Schedule 9.4 Fund Balance

	July 1	June 30	Difference	Cumulative Fund Balance
June 30, 2020	\$ -	\$ -	\$ -	\$ -
June 30, 2021	-	-	-	-

**UNITED COMMUNITY CENTER, INC.
 BRUCE GUADALUPE COMMUNITY SCHOOL
 SCHEDULE OF FINANCIAL RESULTS – CHARTER SCHOOL CONTRACT (CONTINUED)
 YEARS ENDED JUNE 30, 2021 AND 2020**

The School is operated through a partnership with the University of Wisconsin – Milwaukee. A Charter School Contract establishes the roles and responsibilities of each party to the agreement. The Charter School contract requires the following financial results by FTE to be included in the audit:

Schedule 9.5 Revenue Per Pupil

Year	State/Pupil	Special Education	Lunch Program	Federal	Grants	United Way	Other Donations	Other	Total
2019-20	\$ 9,235.65	\$ 271.25	\$ -	\$ 937.34	\$ -	\$ 93.18	\$ 156.27	\$ 794.30	\$ 11,487.99
2020-21	9,491.47	80.61	9.03	1,797.81	39.29	-	27.85	687.48	12,133.54

Schedule 9.6 Breakout of Federal Revenue

Year	Title I	Title II	Title III	Title IV	Lunch Program	IDEA	ESSER	GEER	Other	Total
2019-20	\$ 587,119	\$ 57,251	\$ -	\$ 40,359	\$ 489,755	\$ -	\$ -	\$ -	\$ 38,422	\$ 1,212,906
2020-21	716,956	74,207	40,496	51,625	457,884	274,441	549,164	197,536	-	2,362,309

Schedule 9.7 Expenditures per Pupil

Year	Instruction	Instruction Support	Pupil Service	Administration/ Board	Facilities	Contracted Services	Debt Service	Other	Total
2019-20	\$ 4,172.60	\$ 2,026.28	\$ 1,263.90	\$ 2,002.92	\$ 950.35	\$ 419.83	\$ 40.45	\$ 135.85	\$ 11,012.18
2020-21	5,005.08	2,542.52	1,146.92	1,985.70	1,115.69	280.04	19.64	19.18	12,114.77

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

Grantor Agency/Cluster or Grant Title	Pass-through Agency	Federal CFDA Number	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 7/1/20	Cash Received	Accrued (Deferred) Revenue 6/30/21	Total Revenue	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF AGRICULTURE									
<i>Child Nutrition Cluster</i>									
School Breakfast Program		10.553							
July 1, 2020- June 30, 2021	WI Department of Public Instruction		2021-408123-DPI-SB-SEVERE-546	\$ -	\$ 80,861	\$ 4,594	\$ 85,455	\$ 85,455	\$ -
National School Lunch Program		10.555							
Food Service Aid - Lunch									
July 1, 2020 - June 30, 2021	WI Department of Public Instruction		2021-408123-DPI-NSL-547	-	332,816	22,788	355,604	355,604	-
Food Service Aid - Eligible Snack Program									
July 1, 2020 - June 30, 2021	WI Department of Public Instruction		2021-408123-DPI-NSLAE-566	-	12,485	4,340	16,825	16,825	-
July 1, 2019 - June 30, 2020	WI Department of Public Instruction		2020-518110-NSLAE-566	(4,212)	4,212	-	-	-	-
Total National School Lunch Program				(4,212)	349,513	27,128	372,429	372,429	-
<i>Total Child Nutrition Cluster</i>				(4,212)	430,374	31,722	457,884	457,884	-
Total U.S. Department of Agriculture (Continued)				(4,212)	430,374	31,722	457,884	457,884	-

See accompanying Notes to Schedules of Expenditures of Federal and State Awards

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Grantor Agency/Cluster or Grant Title	Pass-through Agency	Federal CFDA Number	Pass-Through Entity Identifying Number	(Accrued) Deferred Revenue 7/1/20	Cash Received	Accrued (Deferred) Revenue 6/30/21	Total Revenue	Total Expenditures	Subrecipient Payments
U.S. DEPARTMENT OF EDUCATION									
Title I Grants to Local Educational Agencies									
July 1, 2020- June 30, 2021	WI Department of Public Instruction	84.010	2021-408123-DPI-TIA-141	\$ -	\$ 651,784	\$ 65,172	\$ 716,956	\$ 716,956	\$ -
July 1, 2019 - June 30, 2020	WI Department of Public Instruction		2020-408123-DPITIA-141	(65,235)	65,235	-	-	-	-
<i>Special Education Cluster</i>									
<i>Special Education - Grants to States</i>									
<i>Special Education Flow-Through</i>									
July 1, 2020- June 30, 2021	WI Department of Public Instruction	84.027	2021-408123-DPI-IDEA-FT-341	-	243,265	24,535	267,800	267,800	-
July 1, 2019 - June 30, 2020	WI Department of Public Instruction		2020-408123-DPI-DPI-IDEA-F-341	(22,456)	22,456	-	-	-	-
<i>Special Education - Preschool Grants</i>									
<i>Preschool Entitlement</i>									
July 1, 2020- June 30, 2021	WI Department of Public Instruction	84.173	2021-408123-DPI-IDEA-P-347	-	6,036	605	6,641	6,641	-
July 1, 2019 - June 30, 2020	WI Department of Public Instruction		2020-408123-DPI-DPI-IDEA-P-347	(594)	594	-	-	-	-
<i>Total Special Education Cluster</i>				<u>(23,050)</u>	<u>272,351</u>	<u>25,140</u>	<u>274,441</u>	<u>274,441</u>	<u>-</u>
Title III-English Language Acquisition									
July 1, 2020- June 30, 2021	WI Department of Public Instruction	84.365	2021-408123-DPI-TIIIA-391	-	40,496	-	40,496	40,496	-
Title II A Improving Teacher Quality									
July 1, 2020- June 30, 2021	WI Department of Public Instruction	84.367	2021-408123-DPI-TIIA-365	-	67,423	6,784	74,207	74,207	-
July 1, 2019 - June 30, 2020	WI Department of Public Instruction		2020-408123-DPI-TIIA-365	(6,361)	6,361	-	-	-	-
Title IV A Formula Teacher and Principal Training									
July 1, 2020- June 30, 2021	WI Department of Public Instruction	84.424	2021-408123-DPI-TIV-A-381	-	46,912	4,713	51,625	51,625	-
July 1, 2019 - June 30, 2020	WI Department of Public Instruction		2020-408123-DPI-TIVA - DPI-381	(4,484)	4,484	-	-	-	-
Elementary and Secondary School Emergency Relief									
July 1, 2020- June 30, 2021	WI Department of Public Instruction	84.425	2021-408123-DPI-ESSERF-160	-	463,329	85,835	549,164	549,164	-
Governors Emergency Education Relief Fund									
July 1, 2020- June 30, 2021	WI Department of Public Instruction	84.425	2021-408123-DPI-GEERF-162	-	74,581	122,955	197,536	197,536	-
Total U.S. Department of Education				<u>(99,130)</u>	<u>1,692,956</u>	<u>310,599</u>	<u>1,904,425</u>	<u>1,904,425</u>	<u>-</u>
TOTAL FEDERAL AWARDS				<u>\$ (103,342)</u>	<u>\$ 2,123,330</u>	<u>\$ 342,321</u>	<u>\$ 2,362,309</u>	<u>\$ 2,362,309</u>	<u>\$ -</u>

See accompanying Notes to Schedules of Expenditures of Federal and State Awards

**UNITED COMMUNITY CENTER, INC.
 BRUCE GUADALUPE COMMUNITY SCHOOL
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 YEAR ENDED JUNE 30, 2021**

Grantor Agency/State Program Title	Pass-through Agency	State ID Number	State Identifying Number	(Accrued) Deferred Revenue 7/1/20	Cash Received	Accrued (Deferred Revenue) 6/30/21	Revenues	Total Expenditures	Subrecipient Payments
WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION									
Special Education and School Age Parents	Direct Program	255.101	408123-100	\$ -	\$ 105,919	\$ -	\$ 105,919	\$ 105,919	\$ -
State School Lunch Aid	Direct Program	255.102	408123-107	-	9,543	-	9,543	9,543	-
State Charter Schools Aids	Direct Program	255.109	408123-115	-	12,471,786	-	12,471,786	12,471,786	-
Wisconsin School Day Milk Program	Direct Program	255.115	408123-109	-	2,320	-	2,320	2,320	-
Total Wisconsin Department of Public Instruction				-	12,589,568	-	12,589,568	12,589,568	-
TOTAL STATE FINANCIAL ASSISTANCE				\$ -	\$ 12,589,568	\$ -	\$ 12,589,568	\$ 12,589,568	\$ -

See accompanying Notes to Schedules of Expenditures of Federal and State Awards

**UNITED COMMUNITY CENTER, INC.
BRUCE GUADALUPE COMMUNITY SCHOOL
NOTE TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS
JUNE 30, 2021**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedules of expenditures of federal and state awards include the federal and state grant activity of Bruce Guadalupe Community School (the School), a department of United Community Center, Inc. (the Operating Organization). The information in these schedules is presented in accordance with the requirements of the Operating Organization's contract with University of Wisconsin – Milwaukee (the Authorizer) and is presented on the accrual basis of accounting.

The Operating Organization operates on a calendar year, which differs from the School's fiscal year ended June 30, 2021. As a result, the Operating Organization's audit 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, includes federal and state programs of the School, and is completed as of December 31st. The Operating Organization's most recent audit in accordance with Uniform Guidance and the State Single Audit Guidelines was completed for the year ended December 31, 2020.



**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**

Board of Directors
United Community Center, Inc. -
Bruce Guadalupe Community School
Milwaukee, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of United Community Center, Inc. - Bruce Guadalupe Community School, which comprise the Schedule of Charter School Revenues and Expenses for the year ended June 30, 2021 and the related notes to the financial statements, and have issued our report thereon dated November 1, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered United Community Center, Inc. - Bruce Guadalupe Community School's internal control over financial reporting (internal control) for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of United Community Center, Inc. - Bruce Guadalupe Community School's internal control. Accordingly, we do not express an opinion on the effectiveness of United Community Center, Inc. - Bruce Guadalupe Community School's internal control.

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

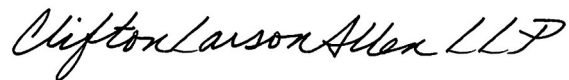
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Racine, Wisconsin
November 1, 2021