

FOX-WOLF WATERSHED ALLIANCE, INC.

APPLETON, WISCONSIN

AUDITED FINANCIAL STATEMENTS

DECEMBER 31, 2021 AND 2020

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

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Erickson & Associates, S.C.

Certified Public Accountants

1000 West College Avenue • Appleton, Wisconsin 54914 • (920) 733-4957 • FAX (920) 733-6221
255 South Main Street • Fond du Lac, Wisconsin 54935 • (920) 921-4189 • FAX (920) 923-1149
www.erickson-cpas.com

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Fox-Wolf Watershed Alliance, Inc.
Appleton, Wisconsin

Opinion

We have audited the accompanying financial statements of Fox-Wolf Watershed Alliance, Inc., (a non-profit organization), which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Fox-Wolf Watershed Alliance, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fox-Wolf Watershed Alliance, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Fox-Wolf Watershed Alliance, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fox-Wolf Watershed Alliance, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Fox-Wolf Watershed Alliance, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of expenditures of federal and state awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis, 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Information Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 29, 2022, on our consideration of Fox-Wolf Watershed Alliance, Inc.'s internal control over financial reporting and 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 the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, in considering Fox-Wolf Watershed Alliance, Inc.'s internal control over financial reporting and compliance.

Erickson & Associates, S.C.

ERICKSON & ASSOCIATES, S.C.

Appleton, Wisconsin

September 29, 2022

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

STATEMENTS OF FINANCIAL POSITION

December 31,

ASSETS

	2021	2020
Current assets:		
Cash	\$ 274,163	\$ 109,786
Receivables	407,564	687,570
Prepaid expenses	10,228	9,844
Total current assets	691,955	807,200
Property and equipment:		
Furniture and equipment	20,302	41,258
Less accumulated depreciation	20,302	41,223
Net property and equipment	--	35
Other assets:		
Restricted cash - NEWSC	108,290	120,319
Total assets	\$ 800,245	\$ 927,554

LIABILITIES AND NET ASSETS

Current liabilities:		
Accounts payable	\$ 323,320	\$ 572,603
Accrued payroll	8,422	6,397
Payroll tax liabilities	6,139	5,787
Deferred revenues	134,935	137,819
PPP loan	--	85,700
Total current liabilities	472,816	808,306
Net assets:		
Without donor restrictions	166,245	(6,466)
With donor restrictions	161,184	125,714
Total net assets	327,429	119,248
Total liabilities and net assets	\$ 800,245	\$ 927,554

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS.

FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN

STATEMENTS OF ACTIVITIES
For the Years Ended December 31,

	2021		Totals
	Without Donor Restrictions	With Donor Restrictions	
Operating revenues:			
Contributions	\$ 10,005	\$ 45,000	\$ 55,005
Government grants	--	1,059,379	1,059,379
PPP loan forgiveness	--	172,500	172,500
Other grants	5,000	5,000	10,000
Donations - in kind	--	--	--
Program revenues	2,207	--	2,207
Membership dues	11,074	73,911	84,985
Contracted services	87,602	--	87,602
Conference revenues	62,729	--	62,729
Interest income	1,099	--	1,099
Net assets released from restrictions	1,320,320	(1,320,320)	--
Total operating revenues	1,500,036	35,470	1,535,506
Operating expenses:			
Program services	1,235,880	--	1,235,880
Management and general	83,366	--	83,366
Fund raising	8,079	--	8,079
Total operating expenses	1,327,325	--	1,327,325
Change in net assets	172,711	35,470	208,181
Net assets - beginning of year	(6,466)	125,714	119,248
Net assets - end of year	<u>\$ 166,245</u>	<u>\$ 161,184</u>	<u>\$ 327,429</u>

2020		
Without Donor Restrictions	With Donor Restrictions	Totals
\$ 12,903	\$ --	\$ 12,903
--	1,283,495	1,283,495
--	--	--
--	7,106	7,106
--	150	150
--	--	--
76,975	--	76,975
108,152	--	108,152
80,962	--	80,962
1,161	--	1,161
<u>1,263,953</u>	<u>(1,263,953)</u>	<u>--</u>
<u>1,544,106</u>	<u>26,798</u>	<u>1,570,904</u>
1,549,094	--	1,549,094
43,278	--	43,278
<u>1,480</u>	<u>--</u>	<u>1,480</u>
<u>1,593,852</u>	<u>--</u>	<u>1,593,852</u>
(49,746)	26,798	(22,948)
<u>43,280</u>	<u>98,916</u>	<u>142,196</u>
<u>\$ (6,466)</u>	<u>\$ 125,714</u>	<u>\$ 119,248</u>

FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN

STATEMENTS OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2021

	Program Services			Total Program Services
	Research	Restoration and Recovery	Outreach and Education	
Salaries and wages	\$ --	\$ 370,596	\$ 25,842	\$ 396,438
Payroll taxes	--	28,350	1,946	30,296
Direct program expenses	31,136	710,475	4,194	745,805
Occupancy	--	11,493	--	11,493
Office supplies	--	4,983	2,232	7,215
Office equipment	--	455	80	535
Insurance	--	2,825	37	2,862
Telephone	--	4,345	--	4,345
Postage and shipping	--	1,788	37	1,825
Printing and publications	--	3,653	75	3,728
Travel	--	11,183	362	11,545
Conferences, meetings, and workshops	--	3,634	900	4,534
Professional services	--	11,726	--	11,726
Website expenses	--	1,405	18	1,423
Miscellaneous	--	810	1,300	2,110
Total expenses before depreciation	31,136	1,167,721	37,023	1,235,880
Depreciation	--	--	--	--
Total expenses	<u>\$ 31,136</u>	<u>\$ 1,167,721</u>	<u>\$ 37,023</u>	<u>\$ 1,235,880</u>

Supporting Services

<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
\$ 49,208	\$ 2,597	\$ 51,805	\$ 448,243
3,641	199	3,840	34,136
--	633	633	746,438
17,444	874	18,318	29,811
7,760	351	8,111	15,326
(31)	--	(31)	504
1,807	146	1,953	4,815
1,788	321	2,109	6,454
62	1,334	1,396	3,221
568	686	1,254	4,982
252	117	369	11,914
--	430	430	4,964
--	--	--	11,726
--	--	--	1,423
832	391	1,223	3,333
83,331	8,079	91,410	1,327,290
35	--	35	35
<u>\$ 83,366</u>	<u>\$ 8,079</u>	<u>\$ 91,445</u>	<u>\$ 1,327,325</u>

FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN

STATEMENTS OF FUNCTIONAL EXPENSES - CONTINUED
For the Year Ended December 31, 2020

	Program Services			Total Program Services
	Research	Restoration and Recovery	Outreach and Education	
Salaries and wages	\$ --	\$ 335,700	\$ 22,906	\$ 358,606
Payroll taxes	--	23,050	5,567	28,617
Direct program expenses	39,261	1,026,694	34,275	1,100,230
Occupancy	--	7,339	574	7,913
Office supplies	--	2,563	838	3,401
Office equipment	--	1,799	11	1,810
Insurance	--	3,875	326	4,201
Telephone	--	4,995	156	5,151
Postage and shipping	--	652	8	660
Printing and publications	--	2,956	--	2,956
Travel	--	13,052	144	13,196
Conferences, meetings, and workshops	--	44	38	82
Professional services	--	14,633	715	15,348
Website expenses	--	100	19	119
Miscellaneous	--	2,513	1,363	3,876
Total expenses before depreciation	39,261	1,439,965	66,940	1,546,166
Depreciation	--	2,666	262	2,928
Total expenses	<u>\$ 39,261</u>	<u>\$ 1,442,631</u>	<u>\$ 67,202</u>	<u>\$ 1,549,094</u>

<u>Supporting Services</u>			
<u>Management and General</u>	<u>Fund Raising</u>	<u>Total Supporting Services</u>	<u>Total Expenses</u>
\$ 31,689	\$ 710	\$ 32,399	\$ 391,005
4,195	14	4,209	32,826
--	486	486	1,100,716
1,636	79	1,715	9,628
347	9	356	3,757
176	1	177	1,987
701	32	733	4,934
373	19	392	5,543
21	14	35	695
--	--	--	2,956
575	--	575	13,771
462	--	462	544
2,331	30	2,361	17,709
3	1	4	123
141	52	193	4,069
42,650	1,447	44,097	1,590,263
628	33	661	3,589
<u>\$ 43,278</u>	<u>\$ 1,480</u>	<u>\$ 44,758</u>	<u>\$ 1,593,852</u>

THE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS ARE AN INTEGRAL PART OF THESE STATEMENTS.

FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN

STATEMENTS OF CASH FLOWS
For the Years Ended December 31,

	2021	2020
Cash flows from operating activities:		
Donations and grants received	\$ 1,586,574	\$ 1,061,400
Program service revenue received	50,970	331,763
Cash paid for operating expenses	(1,573,095)	(1,378,737)
Interest income	1,099	1,161
Net cash provided by operating activities	65,548	15,587
Cash flows from financing activities:		
Proceeds from PPP loan	86,800	85,700
Net increase in cash	152,348	101,287
Cash and restricted cash balance, beginning of year	230,105	128,818
Cash and restricted cash balance, end of year	\$ 382,453	\$ 230,105
Significant non-cash items - in-kind contributions:		
PPP loan forgiveness	\$ 172,500	--

**RECONCILIATIONS OF CHANGES IN NET ASSETS TO NET CASH
PROVIDED BY OPERATING ACTIVITIES**

Change in net assets	\$ 208,181	\$ (22,948)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	35	3,589
PPP loan forgiveness	(172,500)	--
(Increase) decrease in operating assets:		
Receivables	280,006	(243,110)
Prepaid expenses	(384)	(5,858)
Increase (decrease) in operating liabilities:		
Accounts payable	(249,283)	212,088
Accrued payroll	2,025	721
Payroll tax liabilities	352	4,425
Deferred revenues	(2,884)	66,680
Net cash provided by operating activities	\$ 65,548	\$ 15,587

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies:

Nature of Activities

Fox-Wolf Watershed Alliance, Inc. (Organization) is an independent nonprofit organization that identifies issues and advocates effective policies and actions that protect, restore, and sustain the water resources of the Fox-Wolf River Basin. To accomplish its mission, the Organization has three main activities:

Research - Working towards developing a cost-effective, watershed-based strategy for improving water quality through a Water Quality Trading Program.

Restoration and Watershed Recovery - This project will reduce agricultural and nutrient loading to the Lower Fox River and Green Bay by installing conservation practices in key sections of the watershed with the highest loading sediment per cropland acre in the Lower Fox River. The project will test innovative practices and monitor the effects of those practices to guide implementation throughout the region.

Outreach and Education - Providing training and education to homeowners, teachers, builders / developers, businesses, municipal employees & officials throughout Northeast Wisconsin through training programs, exhibiting efforts, an annual Watershed Cleanup event, website updates, and educational signage and flyers. Training is focused on what each individual can do at home / school / work to protect and restore local waters. NEWSOC I&E efforts are targeted at homeowners, builders / developers, industry, municipal employees and officials.

Basis of Presentation

The Organization's financial statements are presented in accordance with the requirements of the *Non-Profit Entities Topic of the FASB Accounting Standards Codification*. Under this Topic, the Organization is required to report information regarding its financial position and activities based on the presence or absence of donor-imposed restrictions. Net assets are comprised of two groups as follows:

Net Assets Without Donor Restrictions - amounts that are not subject to usage restrictions based on donor-imposed requirements. This class also includes assets previously restricted where restrictions have expired or been met.

Net Assets With Donor Restrictions - amounts subject to usage limitations based on donor-imposed or grantor restrictions. These restrictions may be temporary or may be based on a particular use. Restrictions may be met by the passage of time or by actions of the Organization. Certain restrictions may need to be maintained in perpetuity.

Measure of Operations

The Organization does not have any non-operating revenue or expenses. The change in net assets includes all operating revenues and expenses that are an integral part of its programs and supporting activities and net assets released from donor restrictions to support operating expenditures.

Cash

For purposes of the statement of cash flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Note 1. Summary of Significant Accounting Policies - Continued:

Accounts Receivable

Uncollected accounts receivable are expensed when considered uncollectible. The accounts receivable balance is thought to be collectible, and no provision for uncollectible accounts has been made in these statements. Credit is extended on an unsecured basis.

Property and Equipment

Vehicles, equipment, and furnishings are valued at cost when purchased or fair value when donated. It is not the Organization's policy to imply time restrictions expiring over the useful life of donated assets.

Depreciation has been computed using the straight-line method based on useful lives as follows:

Office equipment and furniture	3 to 7 years
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The Organization has adopted a policy of capitalizing all equipment purchases and donations that have a fair value greater than \$5,000.

Contributions

Contributions and grants received are recorded as with donor or without donor restrictions depending on the existence or nature of any donor restrictions. Donor restricted contributions required to be reported as with donor restrictions are reclassified to net assets without donor restrictions when the purpose for which the donation was restricted has been fulfilled.

Donated Materials and Services

Donated materials have been reflected in the accompanying financial statements based on the estimated fair values. Donated collection items have been capitalized. Donated services are reflected in the financial statements for services the Organization does not pay for that requires specific expertise. No donated services were received during the years ended December 31, 2021 and 2020. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific program services and various administrative services, which are not included with the Organization's financial statements.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Functional Expenses

The costs of providing the various program and supporting services have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited. The allocations of salary and related expenses for management and supervision of program service functions are made by management based on the estimated time spent on the various functions. Other costs are allocated based on the operations of the Organization and are adjusted accordingly as needed.

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Note 1. Summary of Significant Accounting Policies - Continued:

Revenue Recognition

The Organization follows ASU 2014-09, *Revenue from Contracts with Customers* (Topic 606). The amendments with this ASU, as well as within the additional clarifying ASUs issued by the FASB, provide a single comprehensive model to be used to determine the measurement of revenue and timing of recognition for revenue arising from contracts with customers. The core principal of the amended guidance is that an entity should recognize revenue to depict the transfer of promised goods to customers in an amount that reflects consideration to which the entity expects to be entitled in exchange for those goods. This revenue guidance includes a five-step model for the recognition of revenue, including (1) identifying the contract with a customer, (2) identifying the performance obligations in the contract (3) determining the transaction price, (4) allocating the transaction price to the performance obligations, and (5) recognizing revenue when (or as) an entity satisfies a performance obligation.

Note 2. Revenues:

Revenue Recognition Accounting Policy and Performance Obligations

The Organization conducts research; provides restoration and watershed recovery and outreach and education. Revenue is recognized at the transaction price that the Organization expects to be entitled to when performance obligations under the terms of a contract with a customer are satisfied, which generally occurs when the service has been performed or the membership period has expired.

Most of the Organization's revenue is recognized at the point-in-time that service obligations are performed. Fox-Wolf Watershed Alliance, Inc. submits claim forms for reimbursement as permitted/required by the various contracts. Revenue is recognized over time for memberships.

Shipping and Handling Costs and Taxes Collected

Shipping and handling amounts billed to a customer as part of a sales transaction are included in revenues. Shipping and handling is treated as a fulfillment activity rather than a promised service, and therefore is not considered a separate performance obligation. As a non-profit organization, Fox-Wolf Watershed Alliance, Inc. does not collect taxes from clients that are remitted to governmental authorities (e.g. sales tax).

Disaggregation of Revenues

The following table presents a summary of revenues:

		2021	2020
Government grants	point in time	\$ 1,059,379	\$ 1,283,495
Program revenues	point in time	2,207	--
Membership dues	over time	84,985	76,975
Contracted services	point in time	87,602	108,152
Conference Revenue	point in time	62,729	80,962
Total revenues recognized under Topic 606		\$ 1,296,902	\$ 1,549,584

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Note 3. Tax Exempt Status:

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization has been classified as an organization that is not a private foundation, and donations made to the Organization qualify for the charitable deduction. The Organization is also exempt from Wisconsin income taxes.

The Organization adopted the provisions of the *Income Taxes Topic of the FASB Accounting Standards Codification*. As a result, the Organization evaluates its tax positions based on whether or not the position is more likely than not to be sustained upon examination by taxing authorities. The Organization continually evaluates its tax positions, changes in tax law and new authoritative rulings for potential implications on its tax status. The Organization's federal return is subject to examination generally for three years after being filed.

Note 4. Liquidity Management:

The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

Cash (less \$179,935 of grants, advances on contracts future event vendor fees and registrations)	\$ 94,228
Accounts receivable	1,000
Grants receivable	<u>406,564</u>
Total	<u><u>\$ 501,792</u></u>

As a part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general operating expenditures, liabilities, and other obligations come due.

Note 5. Concentrations of Credit Risk:

The Organization maintains its bank accounts at one financial institution in the Fox Valley area. Aggregate deposits at each bank are insured by the National Credit Union Administration up to \$250,000 per financial institution. The Organization's cash deposits exceed these federally insured limits at times during the year. The Organization has not experienced any losses on these accounts. Management believes the Organization is not exposed to any significant credit risk on cash.

Note 6. Receivables:

Receivables are comprised of the following at December 31,

	2021	2020
Federal Environmental Protection Agency	\$ 325,863	\$ 569,843
WI Department of Natural Resources	46,935	56,607
Other	<u>34,766</u>	<u>61,120</u>
Totals	<u><u>\$ 407,564</u></u>	<u><u>\$ 687,570</u></u>

All amounts are deemed collectible and no allowance for uncollectible amounts is considered necessary. All grants are due within one year and no valuation allowance is required.

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Note 7. Loan Payable:

On May 13, 2020, the Organization received loan proceeds in the amount of \$85,700 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), provides loans to qualifying businesses for amounts up to 2.5 times the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after 24 weeks as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. This loan was forgiven on January 26, 2021.

On February 4, 2021, the Organization received loan proceeds in the amount of \$86,800 under similar terms. This loan was forgiven on August 10, 2021.

Note 8. Net Assets:

Net assets consisted of the following at December 31,

Net assets without donor restrictions:

	2021	2020
Property and equipment	\$ --	\$ 35
Undesignated	166,245	(6,501)
Net assets without donor restrictions	166,245	(6,466)

Net assets with donor restrictions:

NEWSC	108,290	120,320
CBCW unemployment reserve	5,394	5,394
Agriculture equipment	45,000	--
Cleanup program	2,500	--
Net assets with donor restrictions	161,184	125,714
Total net assets	\$ 327,429	\$ 119,248

Net assets were released from donor restrictions by incurring expenses or capital expenditures satisfying the purpose or time restrictions specified by the donors as follows at December 31,

	2021	2020
Federal grants	\$ 788,868	\$ 1,090,040
PPP loan forgiveness	172,500	--
WI Department of Natural Resources grants	248,906	166,657
NEWSC	85,941	--
Corporate, foundation and other grants	24,105	7,106
In-kind donations	--	150
Totals	\$ 1,320,320	\$ 1,263,953

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

Note 9. Operating Lease:

The Organization rented its office space under an operating lease which was effective for the period May 15, 2017 through June 15, 2020. Starting in July 2020, the lease was changed to a month-to-month lease. Rent payments were due in the amount of \$725 per month. Rent payments made under this agreement totaled \$8,700 for 2020. The Organization continued this lease through April, 2021 with payments totaling \$2,900.

The Organization moved to a new location and entered into a new three year lease, beginning on June 1, 2021. Rental payments are \$1,800 monthly, with annual increases of 3%. The lease was amended to include storage space at an additional cost of \$50 per month for the same time period. Payments under this lease were \$11,100 in 2021.

During the time period between permanent office locations, the Organization rented temporary space and incurred various moving and remodeling expenses totaling \$15,516. These costs, along with the above rental costs plus \$295 of utilities, totaling \$29,811, are included as occupancy.

Future rental payments under the current office lease are expected to be: \$22,536 in 2022, \$23,214 in 2023, and \$11,778 in 2024.

Note 10. Self-Funding for State Unemployment Compensation:

The Organization has elected to pay claims for unemployment compensation (if any) rather than participate in the Wisconsin Unemployment Reserve Fund (WURF). As a condition of this election, the Organization is required to maintain an open line of credit to cover such claims. The Organization has a line of credit in the amount of \$7,077 with the WURF named as the beneficiary, expiring on December 31, 2024. The outstanding balances on the line of credit as of December 31, 2021 and 2020 were \$0. The amount of claims paid were \$0 and \$2,146 for the years ended December 31, 2021 and 2020, respectively.

Note 11. Major Support Received:

During the year ended December 31, 2021, the Organization received ongoing major support from two sources that exceeded 10% of the Organization's total. Total revenue from federal grant providers, including Environmental Protection Agency, Fish and Wildlife and Department of Agriculture, was \$788,868 and gross receivables were \$325,863. Total revenue from Wisconsin Department of Natural Resources was \$249,906 and gross receivables were \$61,265. Additionally, as described in Note 7, PPP loan forgiveness totaled \$172,500 during 2021.

During the year ended December 31, 2020, the Organization received major support from two sources that exceeded 10% of the Organization's total. Total revenue from these sources was \$1,283,495 for 2020 and \$618,187 was owed from these sources as of December 31, 2020.

Note 12. Subsequent Events:

The Organization has evaluated all subsequent events through September 29, 2022, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021**

Awarding Agency/ Pass-Through Agency/ Award Description	Federal CFDA Number	Grant Number	Accrued Receivable 12/31/20
U.S. DEPARTMENT OF AGRICULTURE NRCS			
Great Lakes Commission:			
Increase Adoption of Soil Health Conservation Systems in Rat River Watershed:			
NR213A750013C001 - Rat River	10.902	GLSNRP-11-09	\$ --
U.S. Fish and Wildlife Service:			
NRDA-Natl Resource Damage Assessment, Restoration and Implementation	15.658	F21AP00286	--
WI DNR Watercraft Inspections:			
Clean Boats, Clean Waters, CBCW	15.662	n/a	--
U.S. ENVIRONMENTAL PROTECTION AGENCY			
Great Lakes Program	66.469	GL-00E01451	307,885
Great Lakes Program	66.469	GL-00E02239	68,108
Great Lakes Program	66.469	GL-00E02813	81,731
Great Lakes Program	66.469	GL-00E02814	<u>112,119</u>
Total expenditures of federal awards			<u>\$ 569,843</u>

<u>Expenditures</u>	<u>Grantor Reimbursement</u>	<u>Accrued Receivable 12/31/21</u>	<u>Passed Through to Subrecipients</u>
\$ 1,215	\$ 19,937	\$ (18,722)	\$ n/a
51,301	49,743	1,558	37,901
40,873	40,873	--	n/a
58,126	366,011	--	55,572
187,420	201,721	53,807	167,001
220,124	146,734	155,121	198,788
270,682	265,866	116,935	255,427
<u>\$ 829,741</u>	<u>\$ 1,090,885</u>	<u>\$ 308,699</u>	<u>\$ 714,689</u>

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended December 31, 2021**

Awarding Agency/ Pass-Through Agency/ Award Description	State ID Number	Grant Number	Accrued Receivable 12/31/20
STATE OF WISCONSIN DEPARTMENT OF NATURAL RESOURCES			
Winnebago Lake Comprehensive Phase IV:			
Planning - Lake Poygan	370.663	LPL165418	\$ 6,250
Planning - Lake Butte des Morts	370.663	LPL 165318	6,250
Planning - Lake Winneconne	370.663	LPL 165618	6,250
Planning - Lake Winnebago	370.663	LPL 165518	6,250
AIS Education, Prevention and Planning - Shawano & Menominee Counties	370.678	AEPP 56218	8,716
LMI Restoration Coordination - Shawano & Menominee Counties	370.663	LPT 57018	14,628
LMPN-Regional AIS Network Pilot	n/a	LMPN0120	(26,964)
Evaluation of Breakwall Restoration in the Winnebago System	n/a	LPL174720	(18,240)
Celebrating Green Infrastructure through Public Awareness	n/a	RP33820	(7,115)
LFR Water Quality Management Plan Development	370.419	NMA0005-01	8,263
Target Invasive Species Mapping/Planning	370.678	AEPP 63621	--
LMI Win Waterways Recovery Kickstart	370.663	LPT 71321	--
Early Detection and Response JK, Shawano	370.678	AIRR 24619	--
Changing Stormwater Behaviors in NE WI	370.663	LPL 178321	--
Fox Wolf Watershed Alliance LMPN	370.663, 170.678	PMPN0921	--
Total expenditures of state awards			<u>\$ 4,288</u>

<u>Expenditures</u>	<u>Grantor Reimbursement</u>	<u>Accrued Receivable 12/31/21</u>	<u>Passed Through to Subrecipients</u>
\$ --	\$ 6,250	\$ --	n/a
--	6,250	--	n/a
--	6,250	--	n/a
--	6,250	--	n/a
8,073	16,789	--	n/a
22,515	24,714	12,429	n/a
30,989	2,306	1,719	n/a
263	--	(17,977)	n/a
1,952	--	(5,163)	n/a
58,599	50,088	16,774	n/a
1,145	7,500	(6,355)	n/a
37,158	25,000	12,158	n/a
(2,483)	--	(2,483)	n/a
10	3,750	(3,740)	n/a
49,812	45,013	4,799	n/a
<u>\$ 208,033</u>	<u>\$ 200,160</u>	<u>\$ 12,161</u>	<u>\$ --</u>

SEE NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS.

FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN

NOTES TO SCHEDULES OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Note 1. Basis of Presentation:

The accompanying schedules of expenditures of federal and state awards includes the federal and state grant activity of Fox-Wolf Watershed Alliance, Inc. under programs of the federal government and Wisconsin Department of Natural Resources for the year ended December 31, 2021. The information in the schedules is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), and the *State Single Audit Guidelines*. Because the schedules present only a selected portion of the operations of Fox-Wolf Watershed Alliance, Inc., they are not intended to and do not present the financial position, changes in the net assets or cash flows of Fox-Wolf Watershed Alliance, Inc.

Note 2. Summary of Significant Accounting Policies:

Expenditures reported on the schedules are reported on the modified accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Fox-Wolf Watershed Alliance, Inc. has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.



Erickson & Associates, S.C.

Certified Public Accountants

1000 West College Avenue • Appleton, Wisconsin 54914 • (920) 733-4957 • FAX (920) 733-6221
255 South Main Street • Fond du Lac, Wisconsin 54935 • (920) 921-4189 • FAX (920) 923-1149
www.erickson-cpas.com

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
Fox-Wolf Watershed Alliance, Inc.
Appleton, Wisconsin

We have audited, 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, the financial statements of Fox-Wolf Watershed Alliance, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 29, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Fox-Wolf Watershed Alliance, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free of 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 tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Fox-Wolf Watershed Alliance, Inc.'s Response to Findings

The Organization's responses to the findings identified in our audit are described in the accompanying corrective action plan. Fox-Wolf Watershed Alliance, Inc.'s responses were not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Erickson & Associates, S.C.

ERICKSON & ASSOCIATES, S.C.
Appleton, Wisconsin
September 29, 2022



Erickson & Associates, S.C.

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Fox-Wolf Watershed Alliance, Inc.
Appleton, Wisconsin

Report on Compliance for Each Major Federal Program

We have audited Fox-Wolf Watershed Alliance, Inc.'s (Organization) 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 Organization's major federal programs for the year ended December 31, 2021. The Organization's major federal 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 the requirements of federal statutes, regulations, and the terms and conditions of grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal 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; 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). Those standards and the Uniform Guidance, 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 program occurred. An audit includes examining, on a test basis, evidence about the Organization'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 unmodified opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2021.

No state programs were considered major programs for the 2021 audit.

Report on Internal Control Over Compliance

Management of the Organization 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 of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Organization's internal control over compliance.

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2021-001 to be a significant deficiency.

The Organization's response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit the Organization's response, and accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Erickson & Associates, S.C.

ERICKSON & ASSOCIATES, S.C.
Appleton, Wisconsin
September 29, 2022

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended December 31, 2021**

Summary of Auditor's Results

Financial Statements

Type of auditor's report on financial statements:	Unmodified opinion
Internal control over financial reporting:	
Material weakness identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
Noncompliance material to the financial statements?	No

Federal Awards

Internal control over major programs:	
Material weakness identified?	No
Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
Type of auditor's report on compliance for major programs:	Unmodified opinion
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
Identification of major federal programs:	
66.469	Great Lakes Program

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as a low-risk auditee?	Yes

Financial Statement Findings

2021-001 Lack of Adequate Segregation of Duties

- Condition: The Organization has a limited number of personnel that are responsible for and perform substantially all of the bookkeeping and accounting functions.
- Criteria: Segregation of duties is an internal control intended to prevent or decrease the occurrence of errors or intentional fraud. Good internal control requires a complete separation of duties with respect to the handling and recording of transactions.
- Cause: The additional costs with hiring additional support staff to achieve complete segregation of duties would outweigh the derived benefits.
- Effect: Proper segregation of duties in the system of controls is not accomplished.

Identification of a Repeat Finding: This is a repeat finding from previous audits, see 2020-001.

Recommendation: The Organization should continue to evaluate the cost/benefit of hiring additional support staff to achieve complete segregation of duties.

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
For the Year Ended December 31, 2021

2021-001 Lack of Adequate Segregation of Duties - Continued

Views of
Responsible
Officials: See Organization's corrective action plan.

2021-002 Financial Statement Preparation

Condition: The Organization has historically relied upon its auditors to assist in the preparation of the financial statements and footnotes as part of its external financial reporting process. Accordingly, the Organization's ability to prepare financial statements in accordance with GAAP (generally accepted accounting principles) is based, in part, on its reliance on its external auditors, who cannot by definition be considered part of the Organization's internal controls.

Criteria: The preparation and review of financial statements in accordance with GAAP by staff with experience in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or related footnotes.

Cause: The additional costs with hiring staff experienced in preparing financial statements, along with additional training time, outweigh the derived benefits.

Effect: Information provided to management throughout the year may not be presented in accordance with generally accepted accounting principles.

Identification of a
Repeat Finding: This is a repeat finding from previous audits, see 2020-002.

Recommendation: The Organization should continue to evaluate the cost/benefit of outsourcing the task of preparing the financial statements to external accountants.

Views of
Responsible
Officials: See Organization's corrective action plan.

Federal Findings and Questioned Costs

See finding 2021-001 above for all applicable compliance requirements for the Great Lakes Program CFDA #66.469, Environmental Protection Agency. Applicable compliance requirements are: activities allowed or unallowed, allowable costs / cost principles, eligibility, period of availability of federal funds / period of performance, reporting, subrecipient monitoring, and special tests and provisions.

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

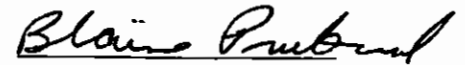
SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED
For the Year Ended December 31, 2021

Other Issues:

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the Organization's ability to continue as a going concern? No

Was a management letter or other document conveying audit comments issued as a result of this audit? Yes

Signature of shareholder



Date of report

September 29, 2022

**FOX-WOLF WATERSHED ALLIANCE, INC.
APPLETON, WISCONSIN**

**SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended December 31, 2021**

Status of Prior Year Audit Findings

The findings noted in the 2020 schedule of findings and questioned costs have been reported to the proper federal agencies.

2020-001 Lack of Adequate Segregation of Duties

Management continues to believe that due to budget constraints, it is not practicable for the Organization to hire additional staff to correct this finding. This is considered to be a repeat finding.

2020-002 Financial Statement Preparation

Management continues to believe that due to budget constraints, it is not practicable for the Organization to hire additional staff to correct this finding. This is considered to be a repeat finding.

CORRECTIVE ACTION PLAN

2021-001 Lack of Adequate Segregation of Duties

Corrective Action Plan: The Organization has evaluated the cost/benefit of hiring additional support staff to achieve proper separation of duties and at this point it is not possible due to budget constraints.

Anticipated Completion Date: Ongoing

2021-002 Financial Statement Preparation

Corrective Action Plan: The Organization has evaluated the cost/benefit of outsourcing the task of preparing the financial statements to an external accountant. It would be cost prohibitive to hire additional staff or outsource the task to an outside accountant. However, management of the Organization has obtained the necessary skills, knowledge, and experience to accept responsibility for the preparation of the Organization's financial statements.

Anticipated Completion Date: Ongoing

Contact Information: For more information regarding these findings please contact Jessica Schultz, Executive Director, Fox-Wolf Watershed Alliance, Inc. 526 W Wisconsin Avenue, Unit 2E, Appleton, WI 54911.

Sincerely,



Jessica Schultz
Executive Director