CITY OF ANTIGO

COMMITTEE OF THE WHOLE MEETING

COUNCIL CHAMBERS	Wednesday, September 08, 2021
CITY HALL, 700 EDISON STREET	6:30 PM

Call to Order

Discussion and Action May Occur on the Following Agenda Items:

1. 2022 Funding Request Children's Service Society of Wisconsin (Family Resource Center) - Sandy Stetzer
2. 2022 Funding Request for Langlade County Humane Society - Robert Zoretich
3. 2022 Funding Request for Boys & Girls Club of the Northwoods - Corie Zelazoski
4. 2022 Funding Request for AVAIL - Melissa Cornelius
5. 2022 Antigo Public Library Funding Presentation - Dominic Frandrup
6. Presentation by Angie Close of the Langlade County Economic Development Corporation
7. Presentation and Review of Preliminary 2022 Budget

Any Other Matters Authorized by Law to be Considered

Adjournment

Upon reasonable notice, efforts will be made to accommodate disabled individuals through appropriate aids and services. For additional information, contact Jaime Horswill, 700 Edison Street, Antigo, Wisconsin 54409. (715) 623-3633 extension 100. Members of and possibly a quorum of members of other governmental bodies may be in attendance to gather information. Any governmental body other than that specifically referred to above will take no action.

DATE MAILED: September 02,2021 BILL BRANDT

Children's Hospital of Wisconsin
Community Services - Antigo
N4013 HWY 45
Antigo, WI 54409
(715) 715-627-1414

August 31, 2021

Ms. Kaye Matucheski
City of Antigo
700 Edison Street
Antigo, WI 54409

Dear Kaye and City Council Members:

Children's Service Society of Wisconsin, dba Children's Wisconsin - Community Services has been providing a variety of child abuse and neglect prevention programming and family strengthening services through the Langlade County Family Resource Center for over 20 years. A child's home environment, which includes nurturing caregivers, provides the foundation for a path to a successful adulthood. Successful adults result in strong communities. Our goal is to offer education and support to caregivers to assist them in effective parenting and raise children who will become healthy and productive members of our community.

Our current programming which focuses on this education and support comes from a variety of funding sources. The agency operates the Family Resource Center with a combination of county, federal, state, city and private foundation dollars. In 2020, Children's partnered with the Family and Child Learning Center of Northeast Wisconsin through designated funding to provide Early Head Start home visiting services. This compliments a number of the other parent support programs which were already supported in Langlade County. We continue to be funded by the State of Wisconsin to provide long-term, intensive in-home family visiting services to a targeted population of high-risk pregnant mothers specific to a five county region which includes Langlade County. We also are providing multiple parenting classes through funding of $14,000 from Langlade County Department of Social Services. This includes providing in-home parent support with families identified as potentially benefitting from additional support on their parenting skills.

A valuable resource in the community is our service provision of universal access programming through group based activities. Play and Learn is a weekly drop-in parent-child activity focusing on promoting the child's healthy social and emotional development, and supporting caregivers in providing a safe and healthy environment. Langlade County's United Way assists in providing a portion of the funding necessary to support the Play and Learn program.

The funding that is traditionally secured through the United Way unfortunately is not enough to support the financial need to maintain Play and Learn at the current level. Historically the additional financial support needed has been provided through the generosity of the City of Antigo.

To continue these services, we respectfully request $3,000 from the City of Antigo to continue programming at its current level for the calendar year of 2022. These funds would be utilized to support the salaries of the staff facilitating the program. We look at the City of Antigo funding as critical to the Center's operation and local investment in our child abuse and neglect prevention activities.

United Way COA ALLIANCE for Children & Families

Your support has a significant impact on the residents of the City of Antigo. While services are open to any Langlade County resident, an average of 82% of the participants reside within the 54409 zip code. Many of these families are experiencing challenges that impacts their ability to provide stability, parent effectively and their overall well-being. The design of Play and Learn is based on research focusing on building what is known as protective factors within the family. It is critical to be able to reach families with prevention services before they are unable to provide a nurturing, stable environment for their children, and before the children have experienced abuse and trauma, the effects of which will negatively impact their health and well-being throughout their lifespan. We can positively impact families with prevention programs and services by helping them build formal and informal support systems, providing education and information about positive and effective parenting, connecting them with other available resources, and offering coaching support through conversation and technology.

The Family Resource Center is committed to continuing to provide county-wide services with the purpose of improving family well-being and prevent child abuse and neglect. We know we cannot do this alone. The Family Resource Center has established strong working relationships with Antigo Unified School District, Langlade Hospital, AVAIL, Department of Social Services, Birth to Three, Forward Services, and U.W. Extension along with other service providers within the area. This collaborations with other key community partners serves to reduce duplication of services while working to meet the needs within the community. The need is great and financial support from the City of Antigo is critical.

Should you need further information about Children's Wisconsin and the Family Resource Center or have any questions or concerns in regards to this application, please do not hesitate to reach out to us at 715-627-1414.

Thank you for your consideration.

Sincerely,

Sandy Stetzer

Sandy Stetzer
Family Preservation and Support Manager
Children's Wisconsin - Community Services
sstetzer@chw.org
Cell: 715-370-1424

LANGLADE COUNTY HUMANE SOCIETY, INC.

2204 Clermont Street
Antigo, Wisconsin 54409
715-627-4333

August 24, 2021

City of Antigo Common Council
700 Edison Street
Antigo, Wisconsin 54409

Re: Langlade County Humane Society Yearly Contribution

We are requesting a contribution for the year 2022 in the amount of $3,500.00. We appreciate the support you have shown us in the past. Without your contribution, we could not maintain the services that we provide to the community. We care for and find homes for stray and unwanted animals and reunite lost animals with their owners.

Our Board of Directors and Volunteer work diligently to keep our Shelter open and to serve our community.

Sincerely,

Robert J. Zoretich

Robert J. Zoretich
President of the Board
Langlade County Humane Society
bigzman50@aol.com
Cell: 715-610-9393
Shelter: 715-627-4333

Website: www.langladecountyhumanesociety.org

Executive Summary

For 20 years, the Boys & Girls Clubs of the Northwoods have navigated difficult times to provide a safe place for the youth of Langlade County. We are committed to ensuring Club staff, members, families, and our community receive the resources and support they need to navigate these uncertain times while also partnering with local officials to do more. We are requesting funding for general operating support to offset the cost of a fraction of the services we provide.

In 2020, we served 1,256 total youth in grades 1st – 12th in Langlade County. Our average daily attendance was 57 youth a day during the school year and 82 youth during the Summer months. Our numbers were lower than previous years due to the COVID-19 safety precautions in place, but we served the youth who truly needed us most. In 2020, we served 33,477 total meals to Club members while in attendance at the Club. And we served 11,082 meals to youth in Langlade County during the "safer at home" order due to COVID-19 to make sure the youth in our community had access to food. We also delivered 580 meals to families thanks to the Elwyn Remmington Foundation supporting only locally-owned restaurants.

In 2021, we ran a successful 10-week Summer Program where we served an average of 133 youth per day in 1st – 12th grade. We had 292 registered members with 33 teens. We served a total of 11,937 meals during our Summer program. Youth were able to participate in weekly field trips, trips to the library, reading programming, STEAM, outside recreation activities, and programs that promoted healthy lifestyles.

The Club is a safe and consistent place for the youth in our community. Imagine this scenario, you are 13 years old and you wake up at 5 am on a Friday morning to your Mom being arrested for methamphetamine charges. Mom is your sole parent and you do not have contact with your Dad. You and your younger brother have just been told that you will be living with an older cousin who has offered to foster you while Mom is in jail. You then ask your cousin if you can go to the Boys & Girls Club for the day because that is the one place that feels safe and consistent at this point in your life.

This is a real-life scenario of one of our Club members. That member and his brother were dropped off at the Club and spent the day worrying about what was going to happen to their Mother, where they would be sleeping that night, and if things would ever feel "normal" again. For many youth, the Club is "their place" where they can interact with positive role models while also participating in activities that build confidence and resiliency.

We collaborate with multiple agencies in the community to ensure that the youth that we serve have all the resources they need to be caring, successful, and, productive citizens of Langlade County.

We collaborate with the Unified School District of Antigo to provide two programs. The first program is our After School Program (ASP). Members in 5th – 8th grade can enroll in the ASP program and receive homework help from qualified Club staff. Club staff coordinate with teachers at AMS to ensure that students enrolled in ASP are up to date with all homework assignments and receive any assistance that they need to complete their homework. Our ASP staff meets members at AMS, walks them to the Club where they receive a snack, and start their homework. Once they have completed their homework they can participate in other enrichment programming at the Club, receive dinner, and then get bussed home. This program is free to the families who enroll their youth.

The second program that we collaborate with USDA on is our Be Great Graduate Program (BGG). BGG is a program that is designed to work with students who are at risk of not graduating high school on time and help them get back on track. Our Graduation Specialist works with students in 6th – 12th grade in a mentoring type capacity with the intention of helping them improve their attendance, decrease negative behaviors and raise their grades. Our Grad Specialist is a BGCNW employee but works in the schools to be able to meet the needs of their students throughout the entire day.

We also collaborate with North Central Healthcare to ensure the needs of their clients are met while at the Club. We communicate with Case Managers daily to provide the best support and resources for the youth who attend the Club. Case Managers, Therapists, and mentors utilize the Club as a place to meet with their clients and families as needed. We strive to provide a safe and fun environment for all youth who come through our doors and the collaboration with NCHC has helped us improve the services we can provide to our members.

We work closely with the Office of Juvenile Probation in order to provide the best preventative and rehabilitative environment for wayward youth to complete community service hours and turn their young lives around. Youth in the Community Service program work closing with our Community Outreach Coordinator. Youth will have to complete the Positive Action Program as part of their community service at the Club. The program engages youth ages 6 to 18 in character development, social and emotional learning and academic improvement.

One of the Boys & Girls Club's core program areas is Health and Life Skills. Because we make an effort to teach healthy eating habits, exercise, and making good decisions, we have an ongoing relationship with UW-Extension. During our summer camp, a Nutrition Educator from UW-Extension comes into our Club to teach cooking, nutrition, and healthy kitchen habits.

Here are some of the community organizations that we collaborate with on different levels throughout the year.

- Antigo Elks Club
- Antigo Optimist Club
- Antigo Kiwanis Club
- Antigo Rotary Club
- National Honors Society
- UW-Extension

- Langlade County 4-H
- Langlade County Sheriff's Department
- Langlade County Juvenile Court
- Department of Social Services
- Girls Scouts
- Boy Scouts
- Unified School District of Antigo
- All Saints Catholic School
- City of Antigo Parks & Rec. Department
- White Lake School District
- Elcho School District
- Peace Lutheran School
- Children's Hospital of Wisconsin
- Silver Birch Ranch
- North Central Health Care

Budget:

The Boys & Girls Clubs of the Northwoods respectfully requests $12,000 for general operating support.

Closing:

The City of Antigo's investment will have a tremendous impact on our community's future. By helping extend the reach of the Boys & Girls Clubs of the Northwoods and providing more young people critical Club services and programs, your support will help them do well in school, serve their community, and take responsibility for their well-being – thereby increasing the number of caring citizens who make our country great. Thank you for considering this request. Together, we can help more kids on their path to a great future.

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statements of Financial Position
As of December 31, 2020 and 2019

	2020	2019
CURRENT ASSETS		
Cash	$ 163,760	$ 86,212
Accounts Receivable	34,968	24,209
Grants Receivable	36,328	31,398
Total Current Assets	235,056	141,819
PROPERTY AND EQUIPMENT		
Building and Building Improvements	165,281	150,869
Equipment and Furniture	104,276	92,938
Total Property and Equipment	269,557	243,807
Less: Accumulated Depreciation	97,904	73,422
Net Property and Equipment	171,653	170,385
OTHER ASSETS		
Investments	20	5,719
TOTAL ASSETS	$ 406,729	$ 317,923
CURRENT LIABILITIES		
Current Portion of Long-Term Debt	$ -	$ 2,814
Line of Credit	-	40,000
Accounts Payable	13,375	9,329
Credit Card Payable	4,119	4,795
Accrued Wages and Payroll Taxes	14,570	14,930
Total Current Liabilities	32,064	71,868
LONG-TERM DEBT	-	6,117
TOTAL LIABILITIES	32,064	77,985
NET ASSETS		
Without Donor Restrictions	244,101	87,858
With Donor Restrictions	130,564	152,080
Total Net Assets	374,665	239,938
TOTAL LIABILITIES AND NET ASSETS	$ 406,729	$ 317,923

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statement of Activities

For the Year Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING ACTIVITIES			
Revenues and Other Support			
Government Grants	$ 414,934	$ -	$ 414,934
Other Grants	76,542	-	76,542
Contributions	257,886	21,422	279,308
Rhinelander Club Administrative Services	25,200	-	25,200
In-Kind Contributions - Services and Materials	4,825	-	4,825
In-Kind Contributions - Fundraising	16,897	-	16,897
Fundraising Events	38,808	-	38,808
Concessions Sales	2,323	-	2,323
Program Fees	22,905	-	22,905
Interest and Dividends	332	-	332
Miscellaneous Income	2,665	-	2,665
Net Assets Released from Restrictions	42,938	(42,938)	-
Total Revenues and Other Support	906,255	(21,516)	884,739
Expenses			
Program Services	542,910	-	542,910
Management and General	220,846	-	220,846
Fundraising	70,154	-	70,154
Total Expenses	833,910	-	833,910
CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES	72,345	(21,516)	50,829
OTHER CHANGES			
Paycheck Protection Program Loan Contribution	84,465	-	84,465
Realized and Unrealized Losses on Investments	(567)	-	(567)
Total Other Changes	83,898	-	83,898
CHANGE IN NET ASSETS	156,243	(21,516)	134,727
NET ASSETS - BEGINNING	87,858	152,080	239,938
NET ASSETS - ENDING	$ 244,101	$ 130,564	$ 374,665

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statement of Activities

For the Year Ended December 31, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING ACTIVITIES			
Revenues and Other Support			
Government Grants	$ 164,415	$ -	$ 164,415
Other Grants	107,000	-	107,000
Contributions	239,544	135,062	374,606
United Way	25,000	-	25,000
In-Kind Contributions - Services and Materials	1,000	-	1,000
In-Kind Contributions - Fundraising	11,414	-	11,414
Fundraising Events	59,016	-	59,016
Concessions Sales	3,977	-	3,977
Program Fees	34,543	-	34,543
Interest	542	-	542
Miscellaneous Income	1,179	-	1,179
Net Assets Released from Restrictions	89,973	(89,973)	-
Total Revenues and Other Support	737,603	45,089	782,692
Expenses			
Program Services	506,255	-	506,255
Management and General	187,893	-	187,893
Fundraising	67,131	-	67,131
Total Expenses	761,279	-	761,279
CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES	(23,676)	45,089	21,413
OTHER CHANGES			
Realized and Unrealized Gains on Investments	391	-	391
CHANGE IN NET ASSETS	(23,285)	45,089	21,804
NET ASSETS - BEGINNING	111,143	106,991	218,134
NET ASSETS - ENDING	$ 87,858	$ 152,080	$ 239,938

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2020

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total Supporting Services	Total
EXPENSES					
Wages	$ 324,349	$ 147,431	$ 19,658	$ 167,089	$ 491,438
Employee Benefits	28,655	13,025	1,737	14,762	43,417
Payroll Taxes	28,107	12,776	1,703	14,479	42,586
Food	6,713	-	-	-	6,713
Travel and Meals	-	3,439	-	3,439	3,439
Professional Fees	-	8,750	-	8,750	8,750
Contracted Busing	3,050	-	-	-	3,050
Program Materials	61,219	-	-	-	61,219
Office Supplies	9,969	6,344	1,813	8,157	18,126
Telephone	4,956	3,154	901	4,055	9,011
Technology	3,905	2,485	710	3,195	7,100
Postage	1,259	801	229	1,030	2,289
Printing	2,797	599	599	1,198	3,995
Occupancy	7,327	1,570	1,570	3,140	10,467
Conferences and Training	827	276	-	276	1,103
Interest	-	1,696	-	1,696	1,696
Advertising	1,139	228	911	1,139	2,278
Dues and Fees	5,277	6,983	776	7,759	13,036
Facility Maintenance	15,051	3,225	3,225	6,450	21,501
Insurance	13,567	2,907	2,907	5,814	19,381
Miscellaneous	2,709	2,709	2,322	5,031	7,740
Depreciation	22,034	2,448	-	2,448	24,482
In-Kind Fundraising Expenses	-	-	16,897	16,897	16,897
Fundraising Expenses	-	-	14,196	14,196	14,196
TOTAL EXPENSES	$ 542,910	$ 220,846	$ 70,154	$ 291,000	$ 833,910

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2019

		Supporting Services			
	Program Services	Management and General	Fundraising	Total Supporting Services	Total
EXPENSES					
Wages	$ 273,719	$ 124,418	$ 16,589	$ 141,007	$ 414,726
Employee Benefits	18,846	8,566	1,142	9,708	28,554
Payroll Taxes	23,229	10,559	1,408	11,967	35,196
Travel for Trip	35,200	-	-	-	35,200
Travel and Meals	-	8,876	-	8,876	8,876
Professional Fees	-	7,951	-	7,951	7,951
Contracted Busing	8,866	-	-	-	8,866
Program Materials	56,623	-	-	-	56,623
Office Supplies	4,595	2,924	836	3,760	8,355
Telephone	4,269	2,716	776	3,492	7,761
Technology	2,877	1,831	523	2,354	5,231
Postage	941	599	171	770	1,711
Printing	3,109	666	666	1,332	4,441
Occupancy	8,681	1,860	1,860	3,720	12,401
Conferences and Training	2,288	763	-	763	3,051
Interest	-	1,140	-	1,140	1,140
Advertising	2,794	559	2,235	2,794	5,588
Dues and Fees	5,277	3,901	433	4,334	9,611
Facility Maintenance	21,081	4,517	4,517	9,034	30,115
Insurance	12,046	2,581	2,581	5,162	17,208
Miscellaneous	1,172	1,172	1,004	2,176	3,348
Depreciation	20,642	2,294	-	2,294	22,936
In-Kind Fundraising Expenses	-	-	11,414	11,414	11,414
Fundraising Expenses	-	-	20,976	20,976	20,976
TOTAL EXPENSES	$ 506,255	$ 187,893	$ 67,131	$ 255,024	$ 761,279

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statements of Cash Flows
For the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$ 134,727	$ 21,804
Adjustments to Reconcile Change In Net Assets to Net Cash Flows From Operating Activities:		
Depreciation	24,482	22,936
Dividends Reinvested	(20)	-
Realized and Unrealized (Gains) Losses on Investments	567	(391)
Contributions of Stock	(8,216)	(5,084)
(Increase) in Operating Assets:		
Accounts Receivable	(10,759)	(23,721)
Grants Receivable	(4,930)	(22,739)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	4,046	(1,822)
Credit Card Payable	(676)	-
Accrued Wages and Payroll Taxes	(360)	4,469
Total Adjustments	4,134	(26,352)
Net Cash Flows From Operating Activities	138,861	(4,548)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(25,750)	(30,414)
Proceeds from Sale of Investments	13,368	3,990
Net Cash Flows From Investing Activities	(12,382)	(26,424)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Line of Credit	-	40,000
Payments on Line of Credit	(40,000)	-
Payments on Note Payable	(8,931)	(24,464)
Net Cash Flows From Financing Activities	(48,931)	15,536
NET CHANGE IN CASH	77,548	(15,436)
CASH - BEGINNING	86,212	101,648
CASH - ENDING	$ 163,760	$ 86,212
ADDITIONAL CASH FLOW INFORMATION		
Cash paid during the year for:		
Interest	$ 1,696	$ 1,140
Note Payable Proceeds Paid Directly to Vendor for Van	$ -	$ 23,961

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.
Notes to Financial Statements
December 31, 2020 and 2019

Note 1 – Summary of Significant Accounting Policies

This summary of significant accounting policies of Boys and Girls Clubs of the Northwoods, Inc. (Organization) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are representations of the Organization's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements.

Nature of Operations

The Organization is a nonprofit corporation under Internal Revenue Code Section 501(c)(3) whose purpose is to promote the health, social, educational, vocational, character and leadership development of boys and girls in the Langlade County area.

The Organization, formerly known as Boys and Girls Club of Langlade County, Inc., changed its name to Boys and Girls Clubs of the Northwoods, Inc. effective May 19, 2020 upon finalizing plans to open an additional club location in Rhinelander, Wisconsin.

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

Cash

Cash deposits consist of demand deposits with financial institutions and are carried at cost. For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less at the time of purchase to be cash.

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the outstanding balances, it has concluded that realization losses on balances outstanding at December 31, 2020 and 2019 will be immaterial.

Grants Receivable

Grants receivable are stated at the amount management expects to collect from outstanding balances. Management considers amounts to be fully collectible, therefore no allowance for uncollectible grants is provided. If an amount becomes uncollectable it is charged to expense in the period in which that determination is made.

Property and Equipment

Property and equipment are stated at cost or fair value if donated. All acquisitions of property and equipment in excess of $300 are capitalized, while expenditures for maintenance and repairs are charged against operations. Renewals and betterments that materially extend the life of the assets are capitalized.

Depreciation is computed for financial statement purposes on a straight-line basis over the estimated useful lives of the related assets. The estimated useful lives of depreciable assets are:

	Years
Building and Building Improvements	5 – 39
Equipment and Furniture	3 – 10

Note 1 – Summary of Significant Accounting Policies (Continued)

Financial Statement Presentation

The Organization is required to report information regarding its financial position and activities according to two classes of net assets.

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of Boys and Girls Clubs of the Northwoods, Inc.'s management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of Boys and Girls Clubs of the Northwoods, Inc. or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Organization currently does not have any donor restrictions that are perpetual in nature.

Measure of Operations

The statements of activities reports all changes in net assets, including changes in net assets from operating and other changes. Operating activities consist of those items attributable to Boys and Girls Clubs of the Northwoods, Inc.'s ongoing program services and interest and dividends earned on investments. Other changes are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Public Support and Revenue

The Organization reports gifts of cash and other assets as net assets with donor restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose is accomplished, net assets with donor restrictions are reclassified to net assets without donor restricted assets and reported in the statements of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period are recorded as without donor restricted contributions.

The Organization recognizes revenue from program fees, which are comprised of an exchange element based on the benefits received. It recognizes the exchange portion of program fees for the various programs. With the exception of goods and services provided in connection with program fees, which are transferred over the period of the program, all goods and services are transferred at a point in time.

In-Kind Donations

Contributed services are reflected in the financial statements at the fair value of the services received. The contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by the individuals possessing those skills and would typically need to be purchased if not provided by donation. There were no donated services recorded for the years ended December 31, 2020 and 2019.

The Organization receives donations of materials. Material donations of $4,825 and $1,000 were recorded for the years ended December 31, 2020 and 2019, respectively.

The Organization also receives donations for fundraisers during the year. Fundraising donations of $16,897 and $11,414 were recorded for the years ended December 31, 2020 and 2019, respectively.

In addition, donated services not meeting the criteria for recognition in the financial statements are received by the Organization. A substantial number of volunteers have donated significant amounts of their time. The value of these donated services is not reflected in the accompanying financial statements.

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.
Notes to Financial Statements
December 31, 2020 and 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of Allocation
Wages	Time and effort
Employee Benefits	Time and effort
Payroll Taxes	Time and effort
~~Office Supplies~~	~~Actual Usage~~
Telephone	Full Time Equivalent
Technology	Full Time Equivalent
Postage	Actual Usage
Printing	Actual Usage
Occupancy	Square Footage
Conferences and Training	Full Time Equivalent
Advertising	Actual Usage
Dues and Fees	Actual Usage
Facility Maintenance	Square Footage
Insurance	Square Footage
Miscellaneous	Actual Usage
Depreciation	Square Footage/Actual Usage

Income Taxes

The Organization is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code and the corresponding provisions of State law. Accordingly, no income tax provision is recognized for financial reporting purposes. Gifts, grants and bequests are deductible by donors within the limitations of the Internal Revenue Code. The Organization continually evaluates its tax positions, changes in tax law and new authoritative rulings for potential implications to its tax status. The Organization has not identified any income it would consider to be unrelated business income.

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 may differ from these estimates, particularly given the significant social and economic disruptions and uncertainties associated with the ongoing COVID-19 pandemic and the COVID-19 control responses, and such differences may be material.

Subsequent Events

The Organization has evaluated subsequent events through June 23, 2021 the date which the financial statements were available to be issued.

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.
Notes to Financial Statements
December 31, 2020 and 2019

Note 2 – Grants Receivable

Grants receivable consists of the following at December 31, 2020 and 2019:

	2020	2019
Office of Justice of Youth Mentoring	$ 5,720	$ -
Be Great Graduate	29,136	21,698
Wisconsin After 3 Program	-	4,534
Child and Adult Care Food Program	1,472	5,166
Total	$ 36,328	$ 31,398

Note 3 – Availability and Liquidity

The following represents Boys and Girls Clubs of the Northwoods, Inc.'s financial assets at December 31, 2020 and 2019:

	2020	2019
Financial assets at year end:		
Cash	$ 163,760	$ 86,212
Accounts receivable	34,968	24,209
Grants receivable	36,328	31,398
Investments	20	5,719
Total financial assets	235,076	147,538
Less amounts not available to be used within one year:		
Net assets with donor restrictions	130,564	152,080
Less net assets with purpose restrictions to be met in less than a year	(78,967)	(108,552)
	51,597	43,528
Financial assets available to meet general expenditures over the next twelve months	$ 183,479	$ 104,010

Boys and Girls Clubs of the Northwoods, Inc.'s goal is generally to avoid debt and meet operating expenses as they come due. As part of its liquidity plan, excess cash is placed into a savings account.

Note 4 – Note Payable

The Organization had a note payable to CoVantage Credit Union, with interest at 4.49%, a maturity date of May 15, 2020, and secured by a first real estate mortgage. The note required monthly payments in the amount of $576 including interest and principal. The balance on the note payable was $2,814 at December 31, 2019 and was paid in full during the year ended December 31, 2020.

The Organization entered into an additional note payable during the year ended December 31, 2019 with CoVantage Credit Union, with interest at 4.375%, a maturity date of February 11, 2022, and secured by a motor vehicle. The note required monthly payments in the amount of $712, including interest and principal. The Organization made a large payment towards the loan in 2019 which allowed the Organization to defer payments until 2021. The balance on the note payable was $6,117 at December 31, 2019 and was paid in full during the year ended December 31, 2020.

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.
Notes to Financial Statements
December 31, 2020 and 2019

Note 5 – Line of Credit

In accordance with a line of credit agreement with a local credit union, the Organization can borrow up to $40,000 on a demand basis and is secured by collateral in the Organization's deposit account at that same credit union. The agreement dated December 23, 2019 had interest of 3.75% at December 31, 2019 with a maturity date of December 25, 2020. The agreement required monthly payments of accrued interest. The balance at December 31, 2019 was $40,000 and was paid in full during the year ended December 31, 2020. As of May 2021, the line of credit has not been renewed.

Note 6 – Net Assets With Donor Restrictions

Net assets with donor restrictions consist of the following at December 31, 2020 and 2019:

	2020	2019
Building Repairs	$ 13,825	$ 7,736
Food or Kitchen Equipment	41,597	43,528
Positive Sprouts	1,290	1,290
Swimming Program	799	799
Future Forward Program	57,721	98,727
Security Camera System	10,000	-
Facility Improvements	179	-
Science, Technology, Engineering, and Mathematics Programming	5,153	-
Total	$ 130,564	$ 152,080

Note 7 – Net Assets With Donor Restrictions Released From Restrictions

Net assets released from net assets with donor restrictions are as follows for December 31, 2020 and 2019:

	2020	2019
Building Repairs	$ -	$ 6,452
Food or Kitchen Equipment	1,931	6,019
Future Forward Program	41,007	77,502
Total	$ 42,938	$ 89,973

Note 8 – Employee Benefit Plan

The Organization maintains a Simple IRA tax sheltered retirement program for the benefit of its employees. The Organization makes a matching contribution equal to 3% of wages for those who elect to participate in the plan. For the years ended December 31, 2020 and 2019, the Organization's contributions to the plan were $1,281 and $638, respectively, and is included in employee benefits in the accompanying financial statements.

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.
Notes to Financial Statements
December 31, 2020 and 2019

Note 9 – Rhinelander Club Administrative Services

The Organization is in the process of helping the Rhinelander area start a Boys & Girls Club location in conjunction with the policies of the National Boys & Girls Club. Per the National Boys & Girls Club, new club locations are required to contract with a similar size existing club in the state which they will work with throughout the process and join. Both locations will operate as one Organization under the same name. The Rhinelander Club administrative services revenue that was received represents payments that were made in accordance with the Memorandum of Understanding that was established to facilitate the process.

Note 10 – Revenue Concentration Risk

For the years ended December 31, 2020 and 2019, approximately 6% and 20%, respectively, of the Organization's total revenue is provided by one grant. In the event this relationship is terminated, the current level of the Organization's operations and program services may be impacted.

Note 11 – Paycheck Protection Program Loan Contribution

In April 2020, the Organization received a loan in the amount of $84,465 under the Paycheck Protection Program (PPP Loan). The PPP Loan and accrued interest are forgivable after the covered period, up to 24 weeks, if the borrower uses the PPP Loan proceeds for eligible purposes, including payroll, benefits, rent, utilities, covered operations expenditures, covered property damage, covered supplier costs, covered worker protection expenditures and maintains its payroll levels. The amount of the PPP Loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the covered period, up to 24 weeks. The unforgiven portion of the PPP Loan is payable over 2 years at an interest rate of 1%, with a deferral of payments for the first 10 months.

The Organization met the PPP's eligibility criteria and, therefore, has concluded that the PPP Loan represents, in substance, a grant that has been forgiven. As a result, the Organization has accounted for the PPP Loan in accordance with FASB ASC 958-605 as a contribution. The Organization initially recorded the amount received as a refundable advance followed by a reduction in the advance and recognition of revenue as the aforementioned conditions were substantially met. During the year ended December 31, 2020, the Organization has used the entire proceeds for purposes consistent with the PPP, which was also forgiven by the bank, resulting in recognition of the entire PPP Loan amount as contribution revenue in the accompanying financial statements.

Boys & Girls Clubs of the Northwoods-Antigo
2021 Budget

	Budget
Ordinary Income/Expense	
Income	
1-4100 · Annual Campaign-Individual	62,500.00
1-4120 · Annual Campaign-Business	22,500.00
1-4140 · Annual Campaign- Foundations	35,000.00
1-4150 · Annual Campaign-Board & Staff	15,000.00
1-4160 · Contributions Received	3,305.00
1-4163 · Basic Needs Drive Contributions	500.00
1-4190 · In-Kind Donations	4,500.00
1-4200 · Restricted Contribution & Grant	123,600.00
1-4300 · Grants-Non Government	108,500.00
1-4350 · Grants-Local Gov,State,Federal	291,028.73
1-4400 · Fundraising Events	
1-4410 · Fundraising Sponsors	31,000.00
1-4420 · Fundraising InKind Donations	15,000.00
1-4430 · Fundraising Ticket Sales	13,850.00
1-4400 · Fundraising Events - Other	20,220.00
Total 1-4400 · Fundraising Events	80,070.00
1-4500 · Program Fee Income	55,000.00
1-4510 · Concessions	4,500.00
1-4900 · Interest Income	300.00
1-4990 · Miscellaneous Income	1,800.00
1-4994 · Rhinelander Club-Admin Cost	57,000.00
Total Income	865,103.73
Cost of Goods Sold	
1-5100 · Fundraising Event Expense	
1-5105 · Fundraising Food Beverage Cost	7,500.00
1-5110 · Fundraising Entertainment	1,000.00
1-5115 · Fundraising Other Expenses	6,050.00
1-5120 · Fundraising Advertising	1,750.00
1-5129 · Fundraising Silent Auction	3,000.00
1-5130 · Fundraising Facility Charge	3,240.00
1-5100 · Fundraising Event Expense - Other	
Total 1-5100 · Fundraising Event Expense	22,540.00
Total COGS	22,540.00
Gross Profit	842,563.73
Expense	
1-4995 · Rhinelander Expense Account	0.00
1-6000 · Salaries & Wages	382,667.96
1-6001 · Salaries & Wages -Future Foward	82,758.54
1-6003 · Salaries & Wages BGG	56,004.00
1-6004 · Salaries & Wages WIA3	23,819.68
1-6006 · Salaries & Wages PPP 2	
1-6007 · Saaries & Wages-Rhinelander	
1-6010 · Payroll Taxes Expense	51,800.04
1-6015 · Employee Benefits	33,693.00
1-6017 · Employee Uniforms	1,325.00
1-6020 · Training	3,500.00
1-6100 · Program Expense	

	Budget
1-6110 · Transportation Expense	9,140.00
1-6119 · Non Food Costs	5,000.00
1-6120 · Snack Expense	8,250.00
1-6121 · Summer Food Expense Account	9,250.00
1-6122 · Dinner Expense	5,750.00
1-6100 · Program Expense - Other	21,000.00
Total 1-6100 · Program Expense	58,390.00
1-6130 · Concessions Expense	1,950.00
1-6200 · Advertising	2,570.00
1-6201 · Printing	5,000.00
1-6209 · Dues and Subscriptions	13,600.57
1-6210 · Licenses and Permits	339.50
1-6211 · Background Checks	
1-6212 · Drug Testing	648.00
1-6211 · Background Checks - Other	120.00
Total 1-6211 · Background Checks	768.00
1-6215 · Supplies	
1-6218 · Building Supply	3,000.00
1-6219 · Office Supply	5,400.00
Total 1-6215 · Supplies	8,400.00
1-6235 · Postage Expense	2,200.00
1-6245 · Staff Recognition/ Stewardship	300.00
1-6250 · Mileage Reimbursement/Hotel Exp	5,000.00
1-6251 · Cell Phone Reimbursement	1,800.00
1-6252 · Reimbursements / Parents	0.00
1-6255 · Meals & Entertainment	1,000.00
1-6270 · Accounting Expense	8,750.00
1-6275 · Bank, CR CD, Late & Interest	1,200.00
1-6285 · Building Insurance-West Bend	20,000.00
1-6300 · Technology Expenses	6,051.00
1-6320 · Repairs and Maintenence	25,666.44
1-6350 · Utilities	
1-6351 · Heat Bill	3,360.00
1-6352 · Electric Bill	4,248.00
1-6353 · Water Bill	2,500.00
1-6355 · Garbage Removal	1,000.00
1-6370 · Telephone Expense	6,516.00
Total 1-6350 · Utilities	17,624.00
1-6610 · Special Events Expense	2,500.00
1-6900 · Miscellaneous Expense	1,000.00
1-7000 · Storage Unit	336.00
1-8000 · Restricted Grant Expenses	22,550.00
66900 · Reconciliation Discrepancies	0.00
Total Expense	842,563.73
Net Ordinary Income	0.00
Net Income	0.00

AVAIL,

Advocates for Victims of Domestic and Sexual Abuse in Langlade County

P.O. Box 355 Antigo, WI 54409-0355

Business Line: 715.623.5177
Fax Line: 715.627.4901
24 Hr. Hotline: 715.623.5767
Text Crisis Line: 715.219.4609
Email: avail@availinc.org
Website: availinc.org

August 31, 2021

Mayor Brandt
Antigo Common Council
700 Edison Street
Antigo, WI 54409

Dear Mayor Brandt and Council Members,

AVAIL, Inc. is requesting that the city continue to provide $20,000 in local match funds to assist victims of domestic and sexual violence. The pandemic has deeply impacted the clients we serve. We have been filled to capacity every month this year. I anticipate that bed space within the shelter will continue to be a precious commodity as we move into fall and winter.

Like so many others around us, we have had to adjust to a "new normal" as we try to offer services that meet the needs of victims while safeguarding the health of shelter residents and staff. So far in 2021 we have provided 1944 nights of shelter for men women and children. Our shelter residents ranged in age from one month to 58 years old.

The need in our community is high at this time and the continued support of the City of Antigo is an essential component for AVAIL's continuation of services. Thank you for recognizing this need in our community and making a difference for those who would otherwise remain in abusive living situations. Please contact me with any questions you may have.

Sincerely,

Melissa Cornelius

Melissa Cornelius
Executive Director

Attachment: AVAIL Request 2022 (5128 : Funding Request for AVAIL)

AVAIL,

Advocates for Victims of Domestic and Sexual Abuse in Langlade County

P.O. Box 355 Antigo, WI 54409-0355

Business Line: 715.623.5177
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Email: avail@availinc.org
Website: availinc.org

Advocates for Victims of Abuse in Langlade County (AVAIL), Inc. is the only 24-hour emergency shelter resource for victims of domestic and sexual assault within a 45-mile radius of Antigo. Former Police Chief Bob Brehm started AVAIL 41 years ago based on the needs of victims that he was seeing. As individuals and families face violence at home, they often need to leave the situation on an emergency basis. The perpetrator has often isolated the victims from family and friends. Access to bank accounts, transportation, telephone service, meaningful belongings and pets are often limited or withheld in an effort to force victims to stay. If an individual has the courage and opportunity to leave, they often come to us with the clothes on their backs by knocking on our door, getting a police escort, or calling in from a remote location. They come at all hours and every day of the week because victimization knows no schedule, and victims can't wait for refuge and services because safety is an immediate issue. AVAIL actively serves men and women, children and seniors, families and singles, vulnerable adults, and doctorate degree professionals. The social problem of domestic abuse and sexual assault knows no categories or boundaries. AVAIL's clients come from every corner of Langlade County.

AVAIL provides a safe place for victims of violence to seek refuge 24 hours per day, 365 days of the year, which compliments the work done by our police officers, county social workers, courts, and district attorney. Costly foster care and adult protective placements have been alleviated due to the flexible base of services that AVAIL can provide to allow victims to take control of their lives.

AVAIL clients can expect the following:

- Handicapped Accessible shelter that can accommodate singles of all ages or parents and their children in a secure location with a security system
- Food, clothing, on-site laundry, kitchen, and playground facilities
- Trained staff to talk to any time of the day or night
- Around-the-clock on-call staff to come to hospitals, police departments, or any safe place to assist a victim leaving a situation, safety planning, counseling, and advocacy
- Donation center to replace furnishings and belongings that were left behind due to abuse

- Employment and housing notice center with trained staff to help victims regain their independence as quickly as possible
- Specialized services for children and vulnerable adults and seniors experiencing or witnessing abuse from domestic partners including individual sessions and support groups
- Advocacy services with the criminal justice, social services, housing, school, and medical systems to expedite the necessary processes and ensure that needs are met in the most effective way
-

Services for the general public co-located at AVAIL:

- AVAIL provides Langlade Country First Call (715-627-1818)- this is a 24-hour information and referral telephone line regarding local services and events.
- AVAIL is the primary Salvation Army Voucher Program resource in Langlade County. We administer vouchers to help prevent evictions and utility disconnections, for first month's rent, for homeless hotel stays, and assistance when people experience a fire or other disaster.
- AVAIL distributes Emergency Food Boxes for the Antigo Area Community Food Pantry after hours. AVAIL distributes these food boxes in an effort to provide food stability in homes when the food pantry isn't an option.

83 people called AVAIL home in 2020. This number is usually higher, but because of Stay-at-Home orders and eviction moratoriums during the pandemic it was very hard for shelter residents to find suitable housing. This resulted in longer than normal shelter stays per resident.

36 requests for shelter were denied in 2020 because we didn't have space available for them at AVAIL. Clients denied shelter are referred to other programs across the state.

9% of shelter residents were men, 49% were women, and 42% were children.

In addition to the clients that are sheltered, AVAIL provides thousands more contacts each year with non-shelter clients for peer counseling and support groups, medical and legal advocacy, housing assistance, job search assistance, and anything other abuse related needs that may arise. We also provide community education on the dynamics of abuse and how to prevent abuse to local businesses, groups and churches. Due to the pandemic, we were unable to be in the three school districts of Langlade County last year, but we are hoping to return to the classrooms this year to provide teen dating violence awareness and abuse prevention information to students.

AVAIL is able to generate an average of $8.00 in federal and state grant funds for every $1.00 received. Contributions, like those from the City of Antigo, are critical to maintaining eligibility for grants to support victims in our area.