



# CITY OF ANTIGO

## COMMITTEE OF THE WHOLE MEETING

COUNCIL CHAMBERS

Wednesday, September 11, 2024

CITY HALL, 700 EDISON STREET

6:30 PM

### Call to Order

### Discussion and Action May Occur on Any of the Following Agenda Items

1. 2025 Funding Request for Children's Service Society (Family Resource Center) - Pam Reuter
2. 2025 Funding Request for Langlade County Humane Society - Bob Zoretich, President
3. 2025 Funding Request for Boys & Girls Club of the Northwoods - Dillon Gretzinger, CEO, and Tammy Walrath, Director of Resource Development
4. 2025 Funding Request for Advocates for Victims of Domestic and Sexual Abuse (AVAIL) - Tasha Barber, Executive Director
5. 2025 Funding Request for Senior Center of Langlade County - Kim McCann
6. Preliminary Discussion on 2025 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 clerk treasure's office, 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 05,2024

THOMAS BAUKNECHT



Community Services - Antigo  
 N4013 HWY 45  
 Antigo, WI 54409  
 (715) 715-627-1414

September 3, 2024

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

Dear Kaye and City Council Members:

The Children's Service Society of Wisconsin, operating as Children's Wisconsin - Community Services, has been delivering a range of child abuse and neglect prevention programs and family strengthening services through the Langlade County Family Resource Center for over 20 years. A nurturing home environment, characterized by supportive caregivers, serves as the foundation for children on their journey to becoming successful adults. Successful adults contribute to the vitality of strong communities. Our aim is to provide education and support to caregivers, enabling them to practice effective parenting and raise children who will evolve into healthy and productive members of our community.

Our current programming, focused on education and support, is funded by various sources. The agency runs the Family Resource Center with a combination of county, federal, state, city, and private foundation funds. Our most significant program is funded by the State of Wisconsin, offering long-term, intensive in-home family visiting services to a targeted group of high-risk pregnant mothers in a five-county region, which includes Langlade County. Additionally, we offer multiple parenting classes and educational resources through a grant of \$14,000 from the Langlade County Department of Social Services, which includes in-home parent education for families identified as potentially benefiting from enhanced support in their parenting abilities.

A valuable community resource is our universal access programming, provided through group-based activities. The Play and Learn initiative is a weekly drop-in activity for parents and children that focuses on promoting healthy social and emotional development in children while supporting caregivers in creating safe and nurturing environments. Funding for the Play and Learn program is partially provided by Langlade County's United Way.

However, the funding traditionally received from the United Way is insufficient to fully support the financial needs required to maintain the Play and Learn program at its current capacity. Historically, the additional financial support necessary has been generously provided by the City of Antigo.

To sustain these vital services, we cordially request \$3,000 from the City of Antigo to uphold programming at its current level for the calendar year 2025. These funds will be allocated to support the salaries of the staff facilitating the program. We view the City of Antigo's funding as essential to the Center's operations and as a local investment in our initiatives to prevent child abuse and neglect.

Your support profoundly impacts the residents of the City of Antigo. While services are accessible to any Langlade County resident, most participants reside within the 54409 zip code.



Many families are currently facing challenges that affect their ability to provide stability, parent effectively, and maintain their overall well-being. The design of the Play and Learn program is rooted in research aimed at developing protective factors within families. It is essential to reach families with prevention services before they are unable to create a nurturing and stable environment for their children, and before the children experience abuse and trauma, which can have lasting negative effects on their health and well-being. By implementing prevention programs and services, we can help families build both formal and informal support systems, provide education on positive and effective parenting, connect them with available resources, and offer coaching support through conversation and technology.

The Family Resource Center is dedicated to delivering county-wide services aimed at improving family well-being and preventing child abuse and neglect. We recognize that this effort requires collaboration. The Family Resource Center has fostered strong partnerships with the Antigo Unified School District, Langlade Hospital, AVAIL, Department of Social Services, Birth to Three, Forward Services, Head Start, and other service providers in the area. These collaborations with key community partners help reduce service duplication while addressing community needs. The demand for these services is significant, and financial support from the City of Antigo is crucial.

If you require further information about Children's Wisconsin and the Family Resource Center, or if you have any questions or concerns regarding this application, please do not hesitate to contact us at 715-493-1320.

Thank you for your consideration.

Sincerely,



Sandy Stetzer  
Family Preservation and Support Manager  
Children's Wisconsin - Community Services  
sstetzer@childrenswi.org  
Cell: 715-493-1320

**LANGLADE COUNTY HUMANE SOCIETY, INC.**  
2204 Clermont Street  
Antigo, Wisconsin 54409  
715-627-4333

August 30, 2024

RECEIVED  
AUG 30 2024

Kaye Matucheski, City Treasurer  
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 2025 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 Volunteers work diligently to keep our Shelter open and to serve our community.

Sincerely,



Robert J. Zoretich  
President of the Board  
Langlade County Humane Society  
[bigzman50@aol.com](mailto:bigzman50@aol.com)  
Cell: 715-610-9393  
Shelter: 715-627-4333  
Website: [www.langladecountyhumanesociety.org](http://www.langladecountyhumanesociety.org)



Attachment: Langlade County Humane Society (7130 : Funding Request Langlade Co Humane Society)



**BOYS & GIRLS CLUBS  
OF THE NORTHWOODS**

Antigo/Langlade County

*"To empower all youth, especially those who need us most, to reach their full potential as productive, caring and responsible citizens."*

**Chief Executive Officer**

Dillon Gretzinger  
[ceo@bgcnorthwoods.org](mailto:ceo@bgcnorthwoods.org)

**Director of Operations**

Corie Zelazoski  
[coriez@bgcnorthwoods.org](mailto:coriez@bgcnorthwoods.org)

**Director of Resource  
Development**

Tammy Walrath  
[tammyw@bgcnorthwoods.org](mailto:tammyw@bgcnorthwoods.org)

**Board of Directors**

**President**

Erin Schroeder

**Vice President**

Kourtney Imig

**BGCA Alliance Director**

Brian Millar

**Treasurer**

Tyler Hack

**Directors**

John Heinrich  
Jeci Martinez  
Tonya McKenna Trabant  
Glenda Oginski  
April Schofield  
Kristine Schroeder

BGCNW Corporate Office

411 Superior St  
Antigo WI, 54409  
715-627-1389

[www.bgcnorthwoods.org](http://www.bgcnorthwoods.org)



Of Langlade County Affiliate

August 1, 2024

Dear Antigo City Council,

On behalf of the Boys & Girls Clubs of the Northwoods, I would like to express our sincere gratitude for the valuable work you do in supporting the Antigo community. Our growth is attributed to investors like you who truly believe in the work we do each day for our youth!

At the Boys & Girls Clubs of the Northwoods, we believe that every child deserves the opportunity to thrive in a safe and supportive environment. Our organization is dedicated to providing comprehensive programs that foster the holistic development of young people, empowering them to reach their full potential.

Please accept the enclosed proposal for the City of Antigo, requesting \$15,000.00, to support the Boys & Girls Clubs of the Northwoods – Antigo. Your investment will enable us to expand our reach, deepen our impact, and create lasting change in the lives of the young people we serve. You will also find our 2023 Impact Report and our 2022 audit included with this proposal.

On behalf of our Club members, thank you for your thoughtful consideration of our request for support. If you should have any questions, please feel free to reach out.

I also would like to invite those of you who have not already been to the Club, to come take a tour of our main Clubhouse and the Teen Center and meet our new CEO, Dillon Gretzinger!

In Service to Our Youth,

Tammy Walrath  
Director of Resource Development  
715-627-1389 ext. 7  
[tammyw@bgcnorthwoods.org](mailto:tammyw@bgcnorthwoods.org)



## BOYS & GIRLS CLUBS OF THE NORTHWOODS

Antigo/Langlade County

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**Director of Resource  
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[tammyw@bgcnorthwoods.org](mailto:tammyw@bgcnorthwoods.org)

**Board of Directors**

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Of Langlade County Affiliate

August 1, 2024

### Boys & Girls Clubs of the Northwoods Executive Summary:

For the past several years, the City of Antigo has supported the efforts of our mission "to empower all youth, especially those who need us most, to reach their full potential as productive, caring, and responsible citizens." We are grateful for this community and for sharing our vision that assures success is within reach of EVERY young person who walks through our doors, with members on track to graduate from high school with a plan for the future; demonstrating good character and citizenship, and living a healthy lifestyle. Thank you hardly seems like enough, and we wouldn't be able to serve Club youth without you.

As you may know, the Boys & Girls Clubs of the Northwoods has been in existence for more than 24 years, and we are expanding our programming in ways that we never could have imagined when our doors opened all of those years ago. Last year, the City of Antigo supported our overall programming within the Club with a strong focus on enhancing our initiatives across our workforce development initiatives.

### Impact and Achievements in 2023

In 2023, the Boys & Girls Clubs of the Northwoods served 534 youth, with an average daily attendance of 194 during the school year and 105 during the summer session. We provided 33,848 healthy meals and snacks to our members. Impressively, 96% of our members qualify for free and reduced lunch, and 48% come from single-parent households, highlighting the essential support our Club provides to the community.

#### Academic Success

- Our members engaged in 2,460 hours of academic success programs, ensuring they stay on track to graduate from high school with a plan for their future.

#### Social-Emotional Learning

- We offered 1,006 hours dedicated to social-emotional learning, helping our youth develop resilience and emotional intelligence.

#### Healthy Lifestyles

- 2,110 hours were spent promoting healthy lifestyles, encouraging physical activity and nutritious eating habits.

#### Good Character & Citizenship

- We facilitated 475 hours of activities focused on building good character and citizenship, fostering a sense of community and responsibility among our youth.

**Workforce Readiness and Community Impact** Our Workforce Development Initiative, supported by the City of Antigo, has been instrumental in preparing our youth for future employment. This program includes exploring post-secondary education, apprenticeships, and employment options, learning about local job opportunities, developing soft skills, and participating in internships and job shadowing. In 2023, 87% of our Club teens expect to graduate on time, and 80% plan to pursue post-secondary education or training. Moreover, 83% of Club members believe they can make a difference in their community, with 53% of teens volunteering on a monthly basis.

**Community Service**

Our youth have been actively involved in various community service projects, such as assisting the City with tree planting and spring brook clean-up, running organized physical activities, and tutoring students at all public elementary schools.

**Health and Safety**

We are committed to providing a safe and supportive environment for all youth. Nationally, 7.7 million school-age children are without adult supervision after school, but our Club ensures that young people have a safe place to go during critical non-school hours. In our community, 57% of Club members feel safer at the Club compared to other after-school options.

**Financial Considerations**

Due to a decrease in grant funding support and the rising costs associated with serving each youth, we find ourselves in need of additional financial support. We have only charged \$25 for the school year for the past several years, but we are faced with an increase to \$50 for the '24-25 school year but will stay at \$150 for a summer membership, in 2025. The actual cost to serve each youth is approximately \$1,500. Despite these costs, we strive to ensure there are no barriers to serving youth who need us most. Over the past few years, we have had to increase our membership fees, but we remain committed to making our programs accessible to all.

**Request for Increased Support**

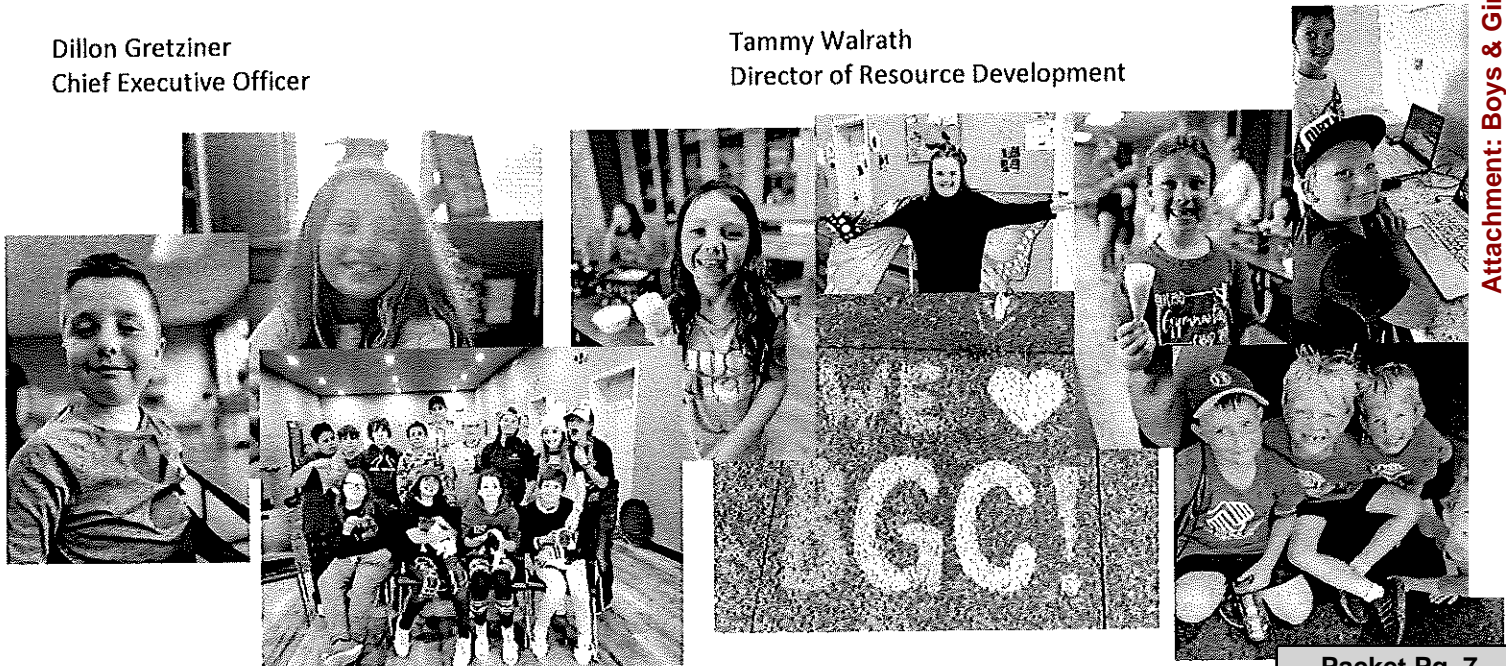
To continue providing essential services and expand our impact, we are formally requesting an increase in financial support from the City of Antigo. We are requesting \$15,000 to support our overall programming. This increase will help cover the shortfall caused by the loss of grant funding and rising operational costs, ensuring that we can continue to offer comprehensive services to the youth in our community.

We invite you to tour our facilities and see firsthand the difference your support makes. If you have any questions, please feel free to reach out at any time. Your investment will directly impact the lives of many young people in our community, helping them to achieve their full potential and become productive, caring, and responsible citizens.

Thank you for your consideration,

Dillon Gretziner  
Chief Executive Officer

Tammy Walrath  
Director of Resource Development



Attachment: Boys & Girls Clubs of the Northwoods (7129 : Funding Request Boys & Girls Club)



# GREAT FUTURES START HERE.



**BOYS & GIRLS CLUBS**  
OF THE NORTHWOODS

Serving Antigo & Rhinelander

# 2023 IMPACT REPORT

## MISSION

Empower all youth, especially those who need us most, to reach their full potential as productive, caring and responsible citizens.

## Vision

To provide a world-class Club Experience that assures success is within reach of every young person who walks through our doors, with all members on track to graduate from high school with a plan for the future, demonstrating good character and citizenship, and living a healthy lifestyle.

## Values

Provide a Safe & Positive Environment - Create Fun & Encourage Uniqueness - Be Honest & Consistent  
Be Passionate & Determined - Be Proactive - Encourage Opportunities for Learning



## 3 PRIORITY OUTCOMES

- Academic Success
- Healthy Lifestyles
- Good Character & Citizenship



**2,460**



**2,110**



**475**



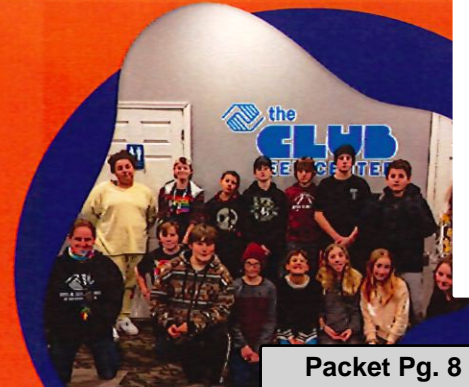
**1,006**



### SPECIAL SERVICES WE PROVIDE

- Academic Support** (homework help)
- Basic Needs Care** (free meals, clothes closet, hygiene products)
- Mental Health Services** (social-emotional support)
- Adopt-a-Family** (holiday support program)
- Be Great Graduate** (grades 6-12)
- Mentoring Program** (adult and peer mentoring)

Workforce Development



# OUR AGENDA FOR THE YOUTH IN OUR COMMUNITY

At the Boys & Girls Clubs of the Northwoods, we believe who you are, where you're from, and that the circumstances that surround you, shouldn't determine your access to experiences and opportunities. Our Agenda for Our youth focuses on solutions and policies that will have the greatest impact on the youth of this community, and the fight to strengthen them. Our youth need a voice and with YOUR help, we will close the gap in opportunities for ALL youth!

## Out-of-School Time



Every young person should have access to a high-quality out-of-school time experience.

### The Need

Nationally, 7.7 million school-age children are home without adult supervision after school.

### What We Do

Provide young people with a safe place, caring adult mentors, fun and friendship, and high-impact youth development programs on a daily basis during critical non-school hours.

### Club Impact

57% of Club members feel safer at the Club compared to other afterschool options.

## Safer Childhoods



Every young person has a right to a safe, positive environment in which to learn and grow.

### The Need

31% of local youth grades 9-12 reported being bullied at least once during the past 12 months.

### What We Do

The Club is committed to supporting the safety of all youth in our community, especially during out-of-school time when statistics show youth violence escalates in the early evening hours.

### Club Impact

78% of Club members report they feel like they can stand up for what is right, even if their friends disagree.

## Health & Wellness



Every young person should be equipped to make healthy decisions resulting in positive social, emotional, and physical well-being..

### The Need

59% of local high school students reported having atleast one alcoholic drink and 12% offered drugs in the past 30 days.

### What We Do

Provide young people with a safe place, caring adult mentors, fun and friendship, and high-impact youth development programs on a daily basis during critical non-school hours.

### Club Impact

100% of Club youth reported that they abstained from drug use, and 80% abstained from alcohol use, in the past 30 days.

## Education, Career Readiness & Leadership Development



Every young person deserves to be well prepared for life and career..

### The Need

12% of young people in Wisconsin fail to graduate from high school on time.

### What We Do

The Club equips youth with the soft and hard skills they need to succeed in the workforce and create access to partnerships for real-life experiences to explore career options.

### Club Impact

87% of Club teens expect to graduate on time and 80% expect to attend post secondary schooling or training.

## Equity & Inclusion



Every young person has the right to safe, positive and inclusive environments where everyone can reach their full potential.

### The Need

Locally, nearly 17% of our youth live in poverty and nearly 65% live in low-income families.

### What We Do

Provide young people with a safe place, caring adult mentors, fun and friendship, and high-impact youth development programs on a daily basis during critical non-school hours.

### Club Impact

83% of Club members believe they can make difference in their community and 53% of teens volunteer on a monthly basis.

\*Data displayed was collected from the following sources: BGCNW National Youth Outcomes Initiative, Rhinelander/USDA's Youth Behavioral Study, the Wisconsin BGCA Alliance and the County Health Rankings & Roadmaps

## How you can help

**Volunteer-** Make a difference by volunteering as a mentor, share your special talent with youth in programming, or join a Club Committee or Board.

**Donate-** Your financial Gift directly supports the programs and initiatives we provide that impact the children and families we serve. We also are always in need of program and basic needs supplies.

**Support-** Come to a fundraiser, tour the Club, or spread the word about what we do for area youth!

112

## ADULT STAFF & VOLUNTEERS

34 Professional Staff

Volunteers 56

22 Board Members



# BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

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## Financial Statements

For the Years Ended  
December 31, 2022 and 2021

Attachment: Boys & Girls Clubs of the Northwoods 2 (7129 : Funding Request Boys & Girls Club)

## BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

## Table of Contents

December 31, 2022 and 2021

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|                                   | <u>Page</u> |
|-----------------------------------|-------------|
| Independent Auditors' Report      | 1 – 2       |
| <b>Financial Statements</b>       |             |
| Statements of Financial Position  | 3           |
| Statements of Activities          | 4 – 5       |
| Statements of Functional Expenses | 6 – 7       |
| Statements of Cash Flows          | 8           |
| Notes to Financial Statements     | 9 – 16      |



## Independent Auditors' Report

To the Board of Directors  
Boys and Girls Clubs of the Northwoods, Inc.  
Antigo, Wisconsin

### Opinion

We have audited the accompanying financial statements of Boys and Girls Clubs of the Northwoods, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2022 and 2021, 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 referred to above present fairly, in all material respects, the financial position of Boys and Girls Clubs of the Northwoods, Inc. as of December 31, 2022 and 2021, 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Boys and Girls Clubs of the Northwoods, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### 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 Boys and Girls Clubs of the Northwoods, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### Auditors' 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 auditors' 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 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.

Board of Directors  
Boys and Girls Clubs of the Northwoods, Inc.

In performing an audit in accordance with generally accepted 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 Boys and Girls Clubs of the Northwoods, 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 the Organization'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.

*KerberRose SC*

**KerberRose SC**  
**Certified Public Accountants**  
Green Bay, Wisconsin  
September 28, 2023

FINANCIAL STATEMENTS

## BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statements of Financial Position  
As of December 31, 2022 and 2021

|   | 2022              | 2021              |
|---|-------------------|-------------------|
| <b>CURRENT ASSETS</b>                   |                   |                   |
| Cash                                    | \$ 57,599         | \$ 184,664        |
| Accounts Receivable                     | 3,741             | 15,790            |
| Grants Receivable                       | 17,573            | 99,484            |
| <b>Total Current Assets</b>             | <u>78,913</u>     | <u>299,938</u>    |
| <b>PROPERTY AND EQUIPMENT</b>           |                   |                   |
| Construction in Progress                | -                 | 15,000            |
| Building and Building Improvements      | 257,234           | 192,811           |
| Equipment and Furniture                 | 83,471            | 113,451           |
| <b>Total Property and Equipment</b>     | <u>340,705</u>    | <u>321,262</u>    |
| Less: Accumulated Depreciation          | 111,694           | 118,149           |
| <b>Net Property and Equipment</b>       | <u>229,011</u>    | <u>203,113</u>    |
| <b>OTHER ASSETS</b>                     |                   |                   |
| Restricted Cash                         | 92,457            | 85,519            |
| Restricted Cash - Agency Fund           | 57,339            | -                 |
| Investments                             | 20                | 20                |
| Right of Use Asset                      | 21,379            | -                 |
| <b>Total Other Assets</b>               | <u>171,195</u>    | <u>85,539</u>     |
| <b>TOTAL ASSETS</b>                     | <u>\$ 479,119</u> | <u>\$ 588,590</u> |
| <b>CURRENT LIABILITIES</b>              |                   |                   |
| Accounts Payable                        | \$ 7,654          | \$ 24,758         |
| Credit Card Payable                     | 8,332             | 345               |
| Accrued Wages and Payroll Taxes         | 27,758            | 26,804            |
| Agency Fund Payable                     | 57,339            | -                 |
| Current Portion of Lease Liability      | 5,742             | -                 |
| <b>Total Current Liabilities</b>        | <u>106,825</u>    | <u>51,907</u>     |
| <b>LONG-TERM LIABILITY</b>              |                   |                   |
| Lease Liability                         | 18,437            | -                 |
| <b>TOTAL LIABILITIES</b>                | <u>125,262</u>    | <u>51,907</u>     |
| <b>NET ASSETS</b>                       |                   |                   |
| Without Donor Restrictions              | 217,948           | 390,435           |
| With Donor Restrictions                 | 135,909           | 146,248           |
| <b>Total Net Assets</b>                 | <u>353,857</u>    | <u>536,683</u>    |
| <b>TOTAL LIABILITIES AND NET ASSETS</b> | <u>\$ 479,119</u> | <u>\$ 588,590</u> |

Attachment: Boys &amp; Girls Clubs of the Northwoods 2 (7129 : Funding Request Boys &amp; Girls Club)

See Accompanying Notes

## BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

## Statement of Activities

For the Year Ended December 31, 2022

|   | <u>Without Donor<br/>Restrictions</u> | <u>With Donor<br/>Restrictions</u> | <u>Total</u>      |
|---|---------------------------------------|------------------------------------|-------------------|
| <b>OPERATING ACTIVITIES</b>             |                                       |                                    |                   |
| <b>Revenues and Other Support</b>       |                                       |                                    |                   |
| Government Grants                       | \$ 323,485                            | \$ -                               | \$ 323,485        |
| Other Grants                            | 191,754                               | -                                  | 191,754           |
| Contributions                           | 278,801                               | 23,348                             | 302,149           |
| Contributed Nonfinancial Assets         | 10,775                                | -                                  | 10,775            |
| Fundraising Events                      | 80,723                                | -                                  | 80,723            |
| Concessions Sales                       | 4,279                                 | -                                  | 4,279             |
| Program Fees                            | 74,546                                | -                                  | 74,546            |
| Interest and Dividends                  | 475                                   | -                                  | 475               |
| Miscellaneous Income                    | 9,075                                 | -                                  | 9,075             |
| Net Assets Released from Restrictions   | 33,687                                | (33,687)                           | -                 |
| <b>Total Revenues and Other Support</b> | <u>1,007,600</u>                      | <u>(10,339)</u>                    | <u>997,261</u>    |
| <b>Expenses</b>                         |                                       |                                    |                   |
| Program Services                        | 810,500                               | -                                  | 810,500           |
| Management and General                  | 316,096                               | -                                  | 316,096           |
| Fundraising                             | 96,501                                | -                                  | 96,501            |
| <b>Total Expenses</b>                   | <u>1,223,097</u>                      | <u>-</u>                           | <u>1,223,097</u>  |
| <b>CHANGE IN NET ASSETS</b>             |                                       |                                    |                   |
| <b>FROM OPERATING ACTIVITIES</b>        | <u>(215,497)</u>                      | <u>(10,339)</u>                    | <u>(225,836)</u>  |
| <b>OTHER CHANGES</b>                    |                                       |                                    |                   |
| Gain on Sale of Assets                  | 43,010                                | -                                  | 43,010            |
| <b>CHANGE IN NET ASSETS</b>             | <u>(172,487)</u>                      | <u>(10,339)</u>                    | <u>(182,826)</u>  |
| <b>NET ASSETS - BEGINNING</b>           | <u>390,435</u>                        | <u>146,248</u>                     | <u>536,683</u>    |
| <b>NET ASSETS - ENDING</b>              | <u>\$ 217,948</u>                     | <u>\$ 135,909</u>                  | <u>\$ 353,857</u> |

Attachment: Boys &amp; Girls Clubs of the Northwoods 2 (7129 : Funding Request Boys &amp; Girls Club)

See Accompanying Notes

## BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

## Statement of Activities

For the Year Ended December 31, 2021

|  | Without Donor<br>Restrictions | With Donor<br>Restrictions | Total             |
|--|-------------------------------|----------------------------|-------------------|
| <b>OPERATING ACTIVITIES</b>                    |                               |                            |                   |
| <b>Revenues and Other Support</b>              |                               |                            |                   |
| Government Grants                              | \$ 274,920                    | \$ -                       | \$ 274,920        |
| Other Grants                                   | 100,452                       | -                          | 100,452           |
| Contributions                                  | 386,930                       | 83,989                     | 470,919           |
| Rhineland Club Administrative Services         | 24,183                        | -                          | 24,183            |
| In-Kind Contributions - Services and Materials | 2,400                         | -                          | 2,400             |
| In-Kind Contributions - Fundraising            | 13,613                        | -                          | 13,613            |
| Fundraising Events                             | 78,438                        | -                          | 78,438            |
| Concessions Sales                              | 2,696                         | -                          | 2,696             |
| Program Fees                                   | 47,937                        | -                          | 47,937            |
| Interest and Dividends                         | 706                           | -                          | 706               |
| Miscellaneous Income                           | 2,427                         | -                          | 2,427             |
| Net Assets Released from Restrictions          | 44,143                        | (44,143)                   | -                 |
| <b>Total Revenues and Other Support</b>        | <b>978,845</b>                | <b>39,846</b>              | <b>1,018,691</b>  |
| <b>Expenses</b>                                |                               |                            |                   |
| Program Services                               | 613,565                       | -                          | 613,565           |
| Management and General                         | 252,706                       | -                          | 252,706           |
| Fundraising                                    | 87,409                        | -                          | 87,409            |
| <b>Total Expenses</b>                          | <b>953,680</b>                | <b>-</b>                   | <b>953,680</b>    |
| <b>CHANGE IN NET ASSETS</b>                    |                               |                            |                   |
| <b>FROM OPERATING ACTIVITIES</b>               | <b>25,165</b>                 | <b>39,846</b>              | <b>65,011</b>     |
| <b>OTHER CHANGES</b>                           |                               |                            |                   |
| Paycheck Protection Program Loan Contribution  | 99,295                        | -                          | 99,295            |
| Realized and Unrealized Losses on Investments  | (2,288)                       | -                          | (2,288)           |
| <b>Total Other Changes</b>                     | <b>97,007</b>                 | <b>-</b>                   | <b>97,007</b>     |
| <b>CHANGE IN NET ASSETS</b>                    | <b>122,172</b>                | <b>39,846</b>              | <b>162,018</b>    |
| <b>NET ASSETS - BEGINNING</b>                  | <b>268,263</b>                | <b>106,402</b>             | <b>374,665</b>    |
| <b>NET ASSETS - ENDING</b>                     | <b>\$ 390,435</b>             | <b>\$ 146,248</b>          | <b>\$ 536,683</b> |

Attachment: Boys &amp; Girls Clubs of the Northwoods 2 (7129 : Funding Request Boys &amp; Girls Club)

See Accompanying Notes

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**  
 Statement of Functional Expenses  
 For the Year Ended December 31, 2022

|                          | Program Services  |                    |                        | Supporting Services    |                  |                           |
|--------------------------|-------------------|--------------------|------------------------|------------------------|------------------|---------------------------|
|                          | Antigo Location   | Rhineland Location | Total Program Services | Management and General | Fundraising      | Total Supporting Services |
| <b>EXPENSES</b>          |                   |                    |                        |                        |                  |                           |
| Wages                    | \$ 240,733        | \$ 219,964         | \$ 460,697             | \$ 209,408             | \$ 27,921        | \$ 237,329                |
| Employee Benefits        | 15,734            | 10,282             | 26,016                 | 11,825                 | 1,577            | 13,402                    |
| Payroll Taxes            | 19,654            | 16,827             | 36,481                 | 16,582                 | 2,211            | 18,793                    |
| Travel and Meals         | -                 | -                  | -                      | 17,998                 | -                | 17,998                    |
| Professional Fees        | -                 | -                  | -                      | 10,464                 | -                | 10,464                    |
| Contracted Busing        | 8,185             | 4,538              | 12,723                 | -                      | -                | -                         |
| Program Materials        | 83,682            | 14,063             | 97,745                 | -                      | -                | -                         |
| Office Supplies          | 5,137             | 4,314              | 9,451                  | 6,014                  | 1,718            | 7,732                     |
| Telephone                | 4,247             | 1,827              | 6,074                  | 3,865                  | 1,104            | 4,969                     |
| Technology               | 3,931             | 516                | 4,447                  | 2,830                  | 809              | 3,639                     |
| Postage                  | 541               | 892                | 1,433                  | 912                    | 261              | 1,173                     |
| Printing                 | 3,667             | 2,732              | 6,399                  | 1,371                  | 1,371            | 2,742                     |
| Occupancy                | 11,408            | 7,050              | 18,458                 | 3,955                  | 3,955            | 7,910                     |
| Conferences and Training | 2,607             | 2,390              | 4,997                  | 1,666                  | -                | 1,666                     |
| Interest                 | -                 | -                  | -                      | 7,051                  | -                | 7,051                     |
| Advertising              | 2,156             | 1,808              | 3,964                  | 793                    | 3,171            | 3,964                     |
| Dues and Fees            | 3,902             | 676                | 4,578                  | 9,167                  | 1,019            | 10,186                    |
| Facility Maintenance     | 19,841            | -                  | 19,841                 | 4,252                  | 4,252            | 8,504                     |
| Occupancy Expense        | 6,400             | -                  | 6,400                  | -                      | -                | -                         |
| Insurance                | 11,779            | 3,081              | 14,860                 | 3,184                  | 3,184            | 6,368                     |
| Miscellaneous            | 3,718             | 8,771              | 12,489                 | 1,561                  | 1,561            | 3,122                     |
| Depreciation             | 28,784            | -                  | 28,784                 | 3,198                  | -                | 3,198                     |
| Summer Program Expense   | 1,678             | -                  | 1,678                  | -                      | -                | -                         |
| Grant Expenses - Program | 32,985            | -                  | 32,985                 | -                      | -                | -                         |
| Fundraising Expenses     | -                 | -                  | -                      | -                      | 42,387           | 42,387                    |
| <b>TOTAL EXPENSES</b>    | <b>\$ 510,769</b> | <b>\$ 299,731</b>  | <b>\$ 810,500</b>      | <b>\$ 316,096</b>      | <b>\$ 96,501</b> | <b>\$ 412,597</b>         |
|                          |                   |                    |                        |                        |                  | <b>\$ 1,223,097</b>       |

See Accompanying Notes  
6

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**  
 Statement of Functional Expenses  
 For the Year Ended December 31, 2021

| EXPENSES                          | Program Services  |                    |                   | Supporting Services    |                  |                     | Total             |
|-----------------------------------|-------------------|--------------------|-------------------|------------------------|------------------|---------------------|-------------------|
|                                   | Antigo Location   | Rhineland Location | Program Services  | Management and General | Fundraising      | Supporting Services |                   |
|                                   |                   |                    |                   |                        |                  |                     |                   |
| Wages                             | \$ 309,081        | \$ 57,321          | \$ 366,402        | \$ 166,547             | \$ 22,206        | \$ 188,753          | \$ 555,155        |
| Employee Benefits                 | 21,529            | 945                | 22,474            | 10,216                 | 1,362            | 11,578              | 34,052            |
| Payroll Taxes                     | 28,853            | 4,385              | 33,238            | 15,108                 | 2,014            | 17,122              | 50,360            |
| Travel and Meals                  | -                 | -                  | -                 | 3,963                  | -                | 3,963               | 3,963             |
| Professional Fees                 | -                 | -                  | -                 | 10,784                 | -                | 10,784              | 10,784            |
| Contracted Busing                 | 8,195             | 55                 | 8,250             | -                      | -                | -                   | 8,250             |
| Program Materials                 | 60,339            | 2,621              | 62,960            | -                      | -                | -                   | 62,960            |
| Office Supplies                   | 7,175             | 3,092              | 10,267            | 6,533                  | 1,867            | 8,400               | 18,667            |
| Telephone                         | 4,258             | 874                | 5,132             | 3,266                  | 933              | 4,199               | 9,331             |
| Technology                        | 431               | 10,561             | 10,992            | 6,995                  | 1,999            | 8,994               | 19,986            |
| Postage                           | 649               | 134                | 783               | 498                    | 142              | 640                 | 1,423             |
| Printing                          | 2,369             | 1,041              | 3,410             | 731                    | 731              | 1,462               | 4,872             |
| Occupancy                         | 7,127             | 3,900              | 11,027            | 2,363                  | 2,363            | 4,726               | 15,753            |
| Conferences and Training          | 2,502             | 2,483              | 4,985             | 1,662                  | -                | 1,662               | 6,647             |
| Interest                          | -                 | -                  | -                 | 4,503                  | -                | 4,503               | 4,503             |
| Advertising                       | 821               | 2,560              | 3,381             | 676                    | 2,705            | 3,381               | 6,762             |
| Dues and Fees                     | 4,578             | -                  | 4,578             | 4,908                  | 545              | 5,453               | 10,031            |
| Facility Maintenance              | 19,413            | -                  | 19,413            | 4,160                  | 4,160            | 8,320               | 27,733            |
| Insurance                         | 11,458            | 6,424              | 17,882            | 3,832                  | 3,832            | 7,664               | 25,546            |
| Miscellaneous                     | 1,752             | 1,405              | 3,157             | 3,157                  | 2,706            | 5,863               | 9,020             |
| Depreciation                      | 25,234            | -                  | 25,234            | 2,804                  | -                | 2,804               | 28,038            |
| Contributed Nonfinancial Expenses | -                 | -                  | -                 | -                      | 13,613           | 13,613              | 13,613            |
| Fundraising Expenses              | -                 | -                  | -                 | -                      | 26,231           | 26,231              | 26,231            |
| <b>TOTAL EXPENSES</b>             | <b>\$ 515,764</b> | <b>\$ 97,801</b>   | <b>\$ 613,565</b> | <b>\$ 252,706</b>      | <b>\$ 87,409</b> | <b>\$ 340,115</b>   | <b>\$ 953,680</b> |

See Accompanying Notes  
7

**Attachment: Boys & Girls Clubs of the Northwoods 2 (7129 : Funding Request Boys & Girls Club)**

## BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

## Statements of Cash Flows

For the Years Ended December 31, 2022 and 2021

|  | 2022              | 2021              |
|--|-------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                   |                   |
| Change in Net Assets   | \$ (182,826)      | \$ 162,018        |
| Adjustments to Reconcile Change in Net Assets to Net Cash Flows From Operating Activities:   |                   |                   |
| Depreciation   | 31,982            | 28,038            |
| Amortization of Right to Use Asset   | 5,933             | -                 |
| Realized and Unrealized Losses on Investments  | -                 | 2,288             |
| Gain on Disposal of Capital Assets   | (43,010)          | -                 |
| (Increase) Decrease in Operating Assets:   |                   |                   |
| Accounts Receivable  | 12,049            | 19,178            |
| Grants Receivable  | 81,912            | (63,156)          |
| Increase (Decrease) in Operating Liabilities:  |                   |                   |
| Accounts Payable   | (17,103)          | 11,383            |
| Credit Card Payable  | 7,987             | (3,774)           |
| Accrued Wages and Payroll Taxes  | 954               | 12,234            |
| Agency Fund Payable  | 57,339            | -                 |
| Total Adjustments  | 138,043           | 6,191             |
| <b>Net Cash Flows From Operating Activities</b>  | <b>(44,783)</b>   | <b>168,209</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                   |                   |
| Purchase of Property and Equipment   | (68,372)          | (61,786)          |
| Proceeds from Sale of Equipment  | 53,500            | -                 |
| <b>Net Cash Flows From Investing Activities</b>  | <b>(14,872)</b>   | <b>(61,786)</b>   |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |                   |                   |
| Payments on Lease Payable  | (3,133)           | -                 |
| <b>NET CHANGE IN CASH</b>  | <b>(62,788)</b>   | <b>106,423</b>    |
| <b>CASH - BEGINNING</b>  | <b>270,183</b>    | <b>163,760</b>    |
| <b>CASH - ENDING</b>   | <b>\$ 207,395</b> | <b>\$ 270,183</b> |
| <b>RECONCILIATION OF CASH PER STATEMENT OF FINANCIAL POSITION TO STATEMENT OF CASH FLOWS</b> |                   |                   |
| Cash   | \$ 57,599         | \$ 184,664        |
| Restricted Cash  | 92,457            | 85,519            |
| Restricted Cash - Agency Fund  | 57,339            | -                 |
| <b>TOTAL CASH</b>  | <b>\$ 207,395</b> | <b>\$ 270,183</b> |
| <b>ADDITIONAL CASH FLOW INFORMATION</b>  |                   |                   |
| Cash paid during the year for:   |                   |                   |
| Interest   | \$ 7,051          | \$ 4,503          |
| Lease Assets Obtained in Exchange for Lease Obligations                                      |                   |                   |
| Operating  | \$ 27,312         | \$ -              |

See Accompanying Notes

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**

Notes to Financial Statements  
December 31, 2022 and 2021

**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 and Oneida County areas.

**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.

**Restricted Cash**

Restricted cash is comprised of unspent donations received related to net assets with donor restrictions as well as funds that are being held for the Wisconsin Alliance.

**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, 2022 and 2021 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 uncollectible 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:

|                                    | <u>Years</u> |
|------------------------------------|--------------|
| Building and Building Improvements | 5 – 39       |
| Equipment and Furniture            | 3 – 10       |

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**

Notes to Financial Statements  
December 31, 2022 and 2021

**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.

**Contributed Nonfinancial Assets**

The Organization records various types of contributed nonfinancial assets. Contributions of donated noncash assets, materials and services are recorded at their fair values in the period received.

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, 2022 and 2021.

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.

The Organization receives donations of materials for program, management and general, and fundraising use. These amounts have been reported as both contributed nonfinancial asset revenue and in their respective expense on the statements of activities. The value of donated services and materials included in the statement of activities or in property and equipment for the year ended December 31, 2022 are as follows:

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**

Notes to Financial Statements  
December 31, 2022 and 2021

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**Contributed Nonfinancial Assets (Continued)**

|                         | <u>Program</u> | <u>Management<br/>and General</u> | <u>Fundraising</u> | <u>Total</u>     |
|-------------------------|----------------|-----------------------------------|--------------------|------------------|
| Event Expense           | \$ -           | \$ -                              | \$ 1,750           | \$ 1,750         |
| Advertising             | -              | -                                 | 4,500              | 4,500            |
| Silent Auction          | -              | -                                 | 2,025              | 2,025            |
| Printing                | -              | -                                 | 1,000              | 1,000            |
| Program Expense         | 200            | -                                 | -                  | 200              |
| Office Supply           | 110            | 70                                | 20                 | 200              |
| Repairs and Maintenance | 524            | 113                               | 113                | 750              |
| Miscellaneous Expense   | 123            | 123                               | 104                | 350              |
| <b>Total</b>            | <b>\$ 957</b>  | <b>\$ 306</b>                     | <b>\$ 9,512</b>    | <b>\$ 10,775</b> |

The value of donated services and materials included in the statement of activities for the year ended December 31, 2021 are as follows:

|                   | <u>Program</u> | <u>Management<br/>and General</u> | <u>Fundraising</u> | <u>Total</u>     |
|-------------------|----------------|-----------------------------------|--------------------|------------------|
| Silent Auction    | \$ -           | \$ -                              | \$ 13,613          | \$ 13,613        |
| Professional Fees | -              | 2,400                             | -                  | 2,400            |
| <b>Total</b>      | <b>\$ -</b>    | <b>\$ 2,400</b>                   | <b>\$ 13,613</b>   | <b>\$ 16,013</b> |

**Agency Fund**

The Organization is acting as the fiscal agent for certain assets received from the Wisconsin Alliance. Wisconsin Alliance works at the state level to acquire funding for all the Boys and Girls Clubs in the state. Every year, the responsibility of the assets of Wisconsin Alliance are moved to a different Club. The Club has no discretion over the distribution of the assets received regarding this cash account. Therefore, they are recorded as assets and liabilities when received and as decreases in these accounts when disbursed.

**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.

**Lease**

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, Leases) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of the financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Boys and Girls Clubs of the Northwoods, Inc. adopted the standard effective January 1, 2022 and recognized and measured leases existing at January 1, 2022 (the beginning of the period adoption) with certain practical expedients available.

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**

Notes to Financial Statements  
December 31, 2022 and 2021

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**Lease (Continued)**

The Boys and Girls Clubs of the Northwoods, Inc. elected the available practical expedients to account for an existing operating lease as an operating lease under the new guidance without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of operating lease would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

In addition, the Boys and Girls Clubs of the Northwoods, Inc. elected the discount rate practical expedient that allows for the use of a risk-free rate as the discount rate for all leases by asset class. The Boys and Girls Clubs of the Northwoods, Inc. also elected the practical expedient which allows for the Boys and Girls Clubs of the Northwoods, Inc. to account for lease and non-lease components as a single lease.

As a result of the adoption of the new lease accounting guidance, the Boys and Girls Clubs of the Northwoods, Inc. recognized on January 1, 2022, a lease liability which represents the present value of the remaining operating lease payments, discounted using a risk-free rate, and a right-of-use asset, which represents the operating lease liability. See Note 7.

**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             |
| Contracted Busing        | Actual Usage                |
| Program Materials        | Actual Usage                |
| 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 |

**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.

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**

Notes to Financial Statements  
December 31, 2022 and 2021

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**Recently Adopted Accounting Pronouncements**

In September 2020, Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The new guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. There is no effect on net assets in connection with the implementation of ASU 2020-07.

**Subsequent Events**

The Organization has evaluated subsequent events through September 28, 2023, the date which the financial statements were available to be issued.

**Note 2 – Grants Receivable**

Grants receivable consists of the following at December 31, 2022 and 2021:

|                                      | <u>2022</u>      | <u>2021</u>      |
|--------------------------------------|------------------|------------------|
| Office of Justice of Youth Mentoring | \$ 3,885         | \$ -             |
| Be Great Graduate                    | 4,864            | 29,752           |
| Wisconsin After 3 Program            | 4,940            | 13,528           |
| Child and Adult Care Food Program    | 3,884            | 5,023            |
| Beyond the Classroom Grant           | -                | 51,181           |
| Total                                | <u>\$ 17,573</u> | <u>\$ 99,484</u> |

**Note 3 – Availability and Liquidity**

The following represents Boys and Girls Clubs of the Northwoods, Inc.'s financial assets at December 31, 2022 and 2021:

|   | <u>2022</u>       | <u>2021</u>       |
|---|-------------------|-------------------|
| Financial assets at year end:   |                   |                   |
| Cash  | \$ 57,599         | \$ 184,664        |
| Restricted cash   | 92,457            | 85,519            |
| Accounts receivable   | 3,741             | 15,790            |
| Grants receivable   | 17,573            | 99,484            |
| Investments   | 20                | 20                |
| Total financial assets  | <u>171,390</u>    | <u>385,477</u>    |
| Less amounts not available to be used within one year:                      |                   |                   |
| Net assets with donor restrictions  | 135,909           | 146,248           |
| Less net assets with purpose restrictions to be met in less than a year     | <u>(86,930)</u>   | <u>(95,532)</u>   |
| Financial assets available to meet expenditures over the next twelve months | <u>\$ 122,411</u> | <u>\$ 334,761</u> |

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.

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**

Notes to Financial Statements  
December 31, 2022 and 2021

**Note 4 – Net Assets With Donor Restrictions**

Net assets with donor restrictions consist of the following at December 31, 2022 and 2021:

|   | <u>2022</u>       | <u>2021</u>       |
|---|-------------------|-------------------|
| Building Repairs  | \$ 65,898         | \$ 45,444         |
| Food and Nutrition  | 6,569             | 21,387            |
| Food or Kitchen Equipment                                     | 38,616            | 40,255            |
| Swimming Program  | 1,716             | 1,321             |
| Future Forward Program  | -                 | 4,575             |
| Science, Technology, Engineering, and Mathematics Programming | 5,305             | 2,805             |
| Mental Health Professional                                    | 7,442             | 20,000            |
| Building Improvements   | 4,461             | 4,461             |
| Art Room Renovation   | 5,902             | 6,000             |
|   | <u>          </u> | <u>          </u> |
| Total   | <u>\$ 135,909</u> | <u>\$ 146,248</u> |

**Note 5 – Net Assets With Donor Restrictions Released From Restrictions**

Net assets released from net assets with donor restrictions are as follows for December 31, 2022 and 2021:

|   | <u>2022</u>       | <u>2021</u>       |
|---|-------------------|-------------------|
| Food and Nutrition  | \$ 14,818         | \$ -              |
| Food or Kitchen Equipment                                     | 1,639             | 1,342             |
| Positive Spouts   | -                 | 1,290             |
| Future Forward Program  | 4,575             | 28,984            |
| Mental Health Professional                                    | 12,557            | -                 |
| Security Camera System  | -                 | 10,000            |
| Facility Improvements   | -                 | 179               |
| Art Room  | 98                | -                 |
| Science, Technology, Engineering, and Mathematics Programming | -                 | 2,348             |
|   | <u>          </u> | <u>          </u> |
| Total   | <u>\$ 33,687</u>  | <u>\$ 44,143</u>  |

**Note 6 – Line of Credit**

In accordance with a line of credit agreement with a local credit union, the Organization can borrow up to \$100,000 on a demand basis. Borrowings under this agreement bear a variable interest rate, with a rate of 7.5% as of December 31, 2022, and is secured by a general business security agreement. The current agreement dated October 4, 2022 has a maturity date of October 10, 2023. The agreement requires monthly payments of principal and accrued interest. There was no balance on the line of credit as of December 31, 2022. After year end, the Organization drew on the full line of credit and increased the line to \$200,000.

**Note 7 – Lease**

Under the terms of a lease agreement, an initial payment on May 1, 2022 was made in the amount of \$1,200 and two subsequent payments were made for June 2022 and July 2022. As of August 1, 2022, there will be no rent payments until July 31, 2023. Starting August 1, 2023, total rental payments will start at \$1,200 monthly and go through April 30, 2025. Renegotiations of terms, lease extension, etc. shall be subject to agreement of both parties.

As disclosed in Note 1, the Organization adopted FASB ASC 842, *Leases*, on January 1, 2022, using the effective date method and resulting in a Right of Use Asset of \$27,312 and related lease liability of \$27,312. The lease does not contain any material residual value guarantees.

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**

Notes to Financial Statements  
December 31, 2022 and 2021

**Note 7 – Lease (Continued)**

Additional information about the Boys and Girls Clubs of the Northwoods, Inc.'s lease for the year ended December 31, 2022 is as follows:

Operating Lease Costs:

|                                    |    |              |
|------------------------------------|----|--------------|
| Amortization of Right of Use Asset | \$ | 5,933        |
| Interest on Lease Liability        |    | 467          |
| Total Lease Costs                  | \$ | <u>6,400</u> |

Other Information

|   |    |           |
|---|----|-----------|
| Operating Cash Flows from Operating Leases                                | \$ | 6,400     |
| Right of Use Asset Obtained in Exchange for<br>Operating Lease Obligation | \$ | 27,312    |
| Remaining Lease Term  |    | 2.4 years |
| Risk-Free Discount Rate   |    | 2.93%     |

Future minimum lease payments as of December 31, 2022 are:

|                             |    |               |
|-----------------------------|----|---------------|
| 2023                        | \$ | 6,000         |
| 2024                        |    | 14,400        |
| 2025                        |    | 4,800         |
| Total Lease Payments        |    | <u>25,200</u> |
| Less Present Value Discount |    | (1,021)       |
| Right of Use Lease          | \$ | <u>24,179</u> |

**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, 2022 and 2021, the Organization's contributions to the plan were \$6,156 and \$3,478, respectively, and is included in employee benefits in the accompanying financial statements.

**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 – Paycheck Protection Program Loan Contributions**

In March 2021, the Organization qualified for and received a second loan pursuant to the Paycheck Protection Program (PPP), a program implemented by the U.S. Small Business Administration under the Coronavirus Aid, Relief, and Economic Security Act, from a qualified lender, for an aggregate principal amount of \$99,295. The PPP loan bears interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, has an original maturity date of two years which can be extended to five years by mutual agreement of the Organization and the lender, and is unsecured and guaranteed by the U.S. Small Business Administration (SBA). Interest will only be charged if the SBA determines the loan is not eligible for forgiveness (in whole or in part) or if the Organization does not apply for loan forgiveness within ten months of the end of their covered period.

**BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.**

Notes to Financial Statements  
December 31, 2022 and 2021

**Note 10 – Paycheck Protection Program Loan Contributions (Continued)**

The Organization met the PPP's eligibility criteria and, therefore, has concluded that the PPP Loans represent, in substance, grants that have been forgiven. As a result, the Organization has accounted for the PPP Loans in accordance with FASB ASC 958-605 as contributions. The Organization initially recorded the amounts received as refundable advances followed by a reduction in the advances and recognition of revenue as the aforementioned conditions were substantially met. During the year ended December 31, 2021, the Organization has used the entire proceeds from the loan for purposes consistent with the PPP, which were also forgiven by the bank, resulting in recognition of the entire PPP Loan amounts as contribution revenue in the accompanying financial statements for 2021.

**Note 11 – Revenues from Contracts with Customers**

In accordance with Topic 606, the Organization accounts for a customer contract when both parties have approved the contract and are committed to perform their respective obligations, each party's rights can be identified, payment terms can be identified, the contract has commercial substance, and it is probable that the Organization will collect substantially all of the consideration to which it is entitled. Revenue is recognized when, or as, performance obligations are satisfied by transferring control of a promised product or service to a customer.

The Organization generates revenue from the following activities:

- Program Fees – fees for memberships, summer programming and busing
- Concessions – revenue from sales of concession items

Disaggregation of Revenue

The table below presents net sales disaggregated by timing of revenue recognition by segment:

| 2022                                    |                  |                 |
|---|------------------|-----------------|
| Segments                                | Program Fees     | Concessions     |
| <u>Timing of Revenue Recognition</u>    |                  |                 |
| Services Transferred at a Point in Time | \$ -             | \$ 4,279        |
| Services Transferred Over Time          | 74,546           | -               |
|   | <u>\$ 74,546</u> | <u>\$ 4,279</u> |
| 2021                                    |                  |                 |
| Segments                                | Program Fees     | Concessions     |
| <u>Timing of Revenue Recognition</u>    |                  |                 |
| Services Transferred at a Point in Time | \$ -             | \$ 2,696        |
| Services Transferred Over Time          | 47,937           | -               |
|   | <u>\$ 47,937</u> | <u>\$ 2,696</u> |

Opening and Closing Balances of Receivables

The following table provides information about accounts receivable balances:

|                     | At December<br>31, 2022 | At December<br>31, 2021 | At December<br>31, 2020 |
|---------------------|-------------------------|-------------------------|-------------------------|
| Accounts Receivable | \$ 3,741                | \$ 15,790               | \$ 34,968               |

**Note 12 – Subsequent Event**

In June 2023, the Organization cancelled an immaterial lease for office space with the Rhinelander location. A new lease was signed and from June 2023 through December 2023, monthly lease payments were donated. Starting January 1, 2024, the Club will need to make monthly payments of \$500 for 60 months.

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# AVAIL, INC.

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](mailto:avail@availinc.org)

Website: [www.availinc.org](http://www.availinc.org)

Mayor Bauknecht

Antigo Common Council

700 Edison Street

Antigo, WI 54409

Dear Mayor Bauknecht 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. AVAIL operates on a 24-hour basis, 365 days a year. The bed space within the shelter will continue to be an absolute need as we move into fall and winter.

AVAIL works to provide services that meet the needs of the victims we serve while doing what we can to help other agencies in assisting victims. Last year, we provided 6,419 nights of shelter to men, women, and children. Our shelter residents ranged in age from 0-over 65 years.

The need in our community is high and the continued support of the City of Antigo is an essential component for AVAIL's continuation of services, especially with the large cut in VOCA funds affecting AVAIL and our community. Thank you for recognizing the need for AVAIL's services in our community. You help us make positive change possible for those who would otherwise stay in an unlivable and abusive situation. Please contact me with any questions you may have.

Sincerely,

Tasha Barber

Executive Director

Attachment: AVAIL (7131 : Funding Request for AVAIL)

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 42 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 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 at our door, whether brought to us by local police or calling us for a safe ride. They come at all hours and any day of the week, in need of safety. Abuse doesn't discriminate and could happen to anyone of any gender, race, financial status, etc. AVAIL's clients come from every corner of Langlade County.

AVAIL provides a safe place for victims of violence to seek refuge 24 hours a day, 365 days a year. With our 24-hour availability, we can complement 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 AVAIL can provide to allow victims to take control of their lives.

The amount of \$89,936 is the estimated cost to staff the shelter and continue the 24-hour operating cost.

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, and peer advocacy.
- Donation center to replace furnishings and belongings to help residents/clients start over without taking on such a heavy financial burden.
- Employment and housing center with trained staff to help victims regain their independence as quickly as possible.
- Specialized services for children, 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.
- 24-hour crisis line- 715-623-5767

Services for the general public co-located at AVAIL:

- AVAIL provides Langlade County 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, first month's rent, 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.

Eighty-four people called AVAIL home in 2023, fifty-seven people in year 2022.

Sixty-two requests for shelter were denied in 2023 because our shelter was full. When we deny clients shelter, we provide information regarding other services and organizations that may be able to assist in their situation.

Resident's who called AVAIL home last year: 8% Male, 54% Female, 38% 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.

Please consider helping us again this year as funding is critical to help us continue moving forward.

| MONDAY  | TUESDAY   | WEDNESDAY  | THURSDAY   | FRIDAY   |
|---|---|--|--|--|
| <p><b>2</b></p> <p>Closed in Observance of Labor Day</p>  | <p><b>3</b></p> <p>Coffee and Conversation 9:00 -11:00 am</p> <p><b>Parkinson's Rock Steady Program 12:30 - 1:30pm</b></p>  | <p><b>4</b></p> <p><b>9-10 am Mobile library</b><br/>Coffee and Conversation 9:00 -11:00 am<br/>Knitting/Crocheting 10am<br/><b>Health Dept Suicide/Social Isolation 11am-Noon</b></p> <p><b>Senior Dining 11:00</b><br/>Bingo 1:00pm - \$1 Card</p>                                       | <p><b>5</b></p> <p>Coffee and Conversation 9:00 -11:00 am<br/><b>Chair Yoga 9am</b><br/><b>Exercise 10am \$3.00</b><br/><b>Cardio Drumming 11am</b></p> <p>Cards - 11am</p> <p>Cards, Sheephead, etc 1:00 pm</p>   | <p><b>6</b></p> <p>Coffee and Conversat 9:00 -11:00 am</p> <p><b>Parkinson's Rock Steady Program 12:30 - 1:30pm</b></p> <p>Stone Soup Music - 2p</p>                                     |
| <p><b>9</b></p> <p>Coffee and Conversation 9:00 -11:00 am</p> <p><b>Chair Yoga 9am</b><br/><b>Exercise 10am - \$3.00</b><br/><b>Cardio Drumming 11am</b></p> <p><b>Mah Jong - 12.30pm</b></p> <p><b>Line Dancing - 1pm</b></p>  | <p><b>10</b></p> <p>Coffee and Conversation 9:00 -11:00 am</p> <p><b>Tech Tuesday - 9am</b></p> <p><b>Parkinson's Rock Steady Program 12:30 - 1:30pm</b></p> <p><b>Parkinson's Rock Steady Support - 1:30</b></p> | <p><b>11</b></p> <p><b>9-10 am Mobile Library</b><br/>Coffee and Conversation 9:00 -11:00 am<br/><b>Diabetes Clinc - 9am</b><br/><b>Must Pre-Register</b></p> <p>Knitting/Crocheting 10am<br/><b>Bunco - 10:00am \$2.00</b><br/><b>Senior Dining 11:00</b><br/>Bingo 1:00pm - \$1 Card</p> | <p><b>12</b></p> <p>Coffee and Conversation 9:00 -11:00 am<br/><b>Chair Yoga 9am</b><br/><b>Exercise 10am \$3.00</b><br/><b>Cardio Drumming 11am</b></p> <p>Cards - 11am</p> <p>Cards, Sheephead, etc 1:00 pm</p>  | <p><b>13</b></p> <p>Coffee and Conversat 9:00 -11:00 am</p> <p><b>Stroke Support - 11a</b></p> <p><b>Parkinson's Rock Steady Program 12:30 - 1:30pm</b></p> <p>Stone Soup Music - 2p</p> |
| <p><b>16</b></p> <p>Coffee and Conversation 9:00 -11:00 am</p> <p><b>Chair Yoga 9am</b><br/><b>Exercise 10am - \$3.00</b><br/><b>Cardio Drumming 11am</b></p> <p><b>Mah Jong - 12.30pm</b></p> <p><b>Line Dancing - 1pm</b></p> | <p><b>17</b></p> <p>Coffee and Conversation 9:00 -11:00 am</p> <p><b>Frauds &amp; Scams - 10am</b><br/><b>Public Welcome</b></p> <p><b>Rock Steady Program 12:30 - 1:30pm</b></p> <p><b>Book Club - 1pm</b></p>   | <p><b>18</b></p> <p><b>9-10 am Mobile Library</b><br/>Coffee and Conversation 9:00 -11:00 am<br/><b>Diabetes Clinc - 9am</b><br/><b>Must Pre-Register</b></p> <p>Knitting/Crocheting 10am</p> <p><b>Senior Dining 11:00</b><br/>Bingo 1:00pm - \$1 Card</p>                                | <p><b>19</b></p> <p>Coffee and Conversation 9:00 -11:00 am<br/><b>Chair Yoga 9am</b><br/><b>Exercise 10am - \$3.00</b><br/><b>Cardio Drumming 11am</b></p> <p>Cards - 11am</p> <p><b>Lunch Bunch - 11:30</b><br/><b>Fifth Avenue</b><br/>Cards - 1:00 pm</p> | <p><b>20</b></p> <p>Coffee and Conversati 9:00 -11:00 am</p> <p><b>Parkinson's Rock Steady Program 12:30 - 1:30pm</b></p> <p>Stone Soup Music - 2p</p>                                   |
| <p><b>23</b></p> <p>Coffee and Conversation 9:00 -11:00 am</p> <p><b>Chair Yoga 9am</b><br/><b>Exercise 10am \$3.00</b><br/><b>Cardio Drumming 11am</b></p> <p><b>Mah Jong - 12:30pm</b></p> <p><b>Line Dancing - 1pm</b></p>   | <p><b>24</b></p> <p>Coffee and Conversation 9:00 -11:00 am</p> <p><b>Rock Steady Program 12:30 - 1:30pm</b></p> <p><b>Stock Boxes - 1-2:30pm</b></p> <p><b>Blood Drive - 2-6pm</b></p>                            | <p><b>25</b></p> <p><b>9-10 am Mobile Library</b><br/>Coffee and Conversation 9:00 -11:00 am<br/><b>Diabetes Clinc - 9am</b><br/><b>Must Pre-Register</b></p> <p>Knitting/Crocheting 10am</p> <p><b>Senior Dining 11:00</b><br/>Bingo 1:00pm - \$1 Card</p>                                | <p><b>26</b></p> <p>Coffee and Conversation 9:00 -11:00 am<br/><b>Chair Yoga 9am</b><br/><b>Exercise 10am - \$3.00</b><br/><b>Cardio Drumming 11am</b></p> <p>Cards - 11am</p> <p>Cards, Sheephead, etc 1:00 pm</p>  | <p><b>27</b></p> <p>Coffee and Conversati 9:00 -11:00 am</p> <p><b>Parkinson's Rock Steady Program 12:30 - 1:30pm</b></p> <p><b>Mucis with Al Schafer - 2pm</b></p>                      |
| <p><b>30</b></p> <p>Coffee and Conversation 9:00 -11:00 am</p> <p><b>Chair Yoga 9am</b><br/><b>Exercise 10am \$3.00</b><br/><b>Cardio Drumming 11am</b></p> <p><b>Mah Jong - 12:30pm</b></p> <p><b>Line Dancing - 1pm</b></p>   | <p><b>Please Sign In</b></p>  | <p><b>ADRC SENIOR DINNING</b><br/><b>Wednesday at Center</b><br/><b>Reservations Required</b><br/><b>You Must Call 888-486-9545</b><br/><b>Before Noon One (1) Business Day Before</b><br/><b>You Plan to Attend</b><br/><b>Open to the Public</b></p>                                     | <p><b>VETERANS FREE FOR LIFE</b></p> <p><b>New Ideas are Always Welcome!!!</b></p>   | <p><b>Come Check Out Our Beautiful Display Cabinet</b></p>   |

Attachment: Senior Center (7133 : Funding Request for Senior Center)



**To:** Mayor and City Council  
**From:** Kaye Matucheski, Clerk-Treasurer/Finance Director  
**Date:** September 11, 2024  
**Re:** Preliminary Discussion on 2025 Budget

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There is not going to be a 2025 budget booklet ready for the September 11<sup>th</sup> Committee of the Whole meeting as it is not complete. Staff is still working on the budget numbers. There will be a preliminary discussion at this Committee of the Whole (COW) meeting after the presentations by the groups receive contributions.

As the budget timeline outlines, I am requesting another COW meeting to be scheduled for Wednesday, September 25<sup>th</sup> at 6:00 p.m. (after the Public Works meeting) at which time I hope to have the budget booklet completed.

Should you have any questions, please feel free to contact me at 715-623-3633, extension 102, at [kmatucheski@antigo-city.org](mailto:kmatucheski@antigo-city.org) or by stopping in.