CITY OF ANTIGO

COMMITTEE OF THE WHOLE MEETING

COUNCIL CHAMBERS	**Wednesday, September 13, 2017**
CITY HALL, 700 EDISON STREET	**6:15 PM**

Call to Order

1. Meeting will begin immediately following the meeting of the Common Council but no earlier than 6:15 pm

New Business

1. 2018 Funding Request from Children's Hospital of Wisconsin Community Services (Family Resource Center)
2. 2018 Funding Request from Langlade County Humane Society
3. 2018 Funding Request from AVAIL
4. 2018 Funding Request from Boys and Girls Club of Langlade County
5. Presentation and Review of 2018 Budget

Any Other Business Authorized by Law to be Discussed

Adjournment

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

DATE MAILED: September 05,2017 BILL BRANDT

Children's Hospital of Wisconsin

RECEIVED
AUG 14 2017
CITY OF ANTIGO

August 12, 2017

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

Dear Kaye and City Council Members:

Community Services

Northwoods
Family Resource Center Net

Antigo
N4013 Highway 45
Antigo, WI 54409
715-627-1414

Merrill
201 B Stange Street
Merrill, WI 54452
715-539-9228

Rhinelander
1020 Kabel Avenue
Rhinelander, WI 54501
715-361-2890

Children's Service Society of Wisconsin, dba Children's Hospital of Wisconsin, Community Services has been providing a variety of child abuse and neglect prevention and family strengthening services through the Langlade County Family Corner Resource Center for almost 20 years. Our goal is to offer education and support to parents to help them parent effectively and raise children who will become healthy and productive members of our community. Children do not grow up in a vacuum, and their home environment and caregivers provide the foundation that will influence and impact their chance of success into adulthood.

We are currently funded by the State of Wisconsin to provide long-term, intensive in-home family visiting services to a targeted population of high-risk pregnant mothers in the Northwoods, specifically Lincoln, Langlade, Oneida, Vilas and Forest Counties. We are also funded by the Wisconsin Child Abuse and Neglect Prevention Board to provide short-term in-home Community Response services to a targeted population of families who have been reported to the Department of Social Services for suspected child abuse and neglect. We receive over $27,000 from the Antigo Unified School District designated for an early literacy program for new parents and a parent outreach program for families with a child in 4 year old kindergarten. We receive $10,000 from Langlade County designated to provide group-based parenting classes, which are offered in 10-session classes, three times per year. Langlade County United Way provides funding designated to support our Play and Learn program.

We are seeking local funding to continue and expand our group-based parent education programming to families in Langlade County. These programs are held at the Family Resource Center, located at N4013 Highway 45, Antigo, serving families living throughout Langlade County. (In 2017, 244 program participants provided demographic information to us. Of those, 65% reside in zip code 54409.)

Langlade County families are experiencing challenges that significantly impact their stability, the ability to parent and overall well-being. It is critical to be able to reach families with prevention services before they are unable to provide a nurturing, stable environment for their children, and before the children have experienced abuse and trauma, the effects of which will negatively impact their health and well-being throughout their lifespan. We can positively impact families with prevention programs and services by helping them build formal and informal support systems, providing education and information about positive and effective parenting, connecting them with other available resources, and offering coaching support through conversation and technology.

Our primary prevention programs in 2018 will include:

- group-based parenting classes using the Raising Safe Kids curriculum
- Play and Learn, a weekly drop-in parent-child activity focusing on promoting the child's healthy social and emotional development, and supporting parents in providing a safe and healthy environment.
- Wiggle, Giggle and Shake, a music and movement activity for young children and their parents that promotes healthy physical development. If funded, this

United Way
COA Council on Accreditation
ALLIANCE for Children & Families

Kids deserve the **best.**

program will be held in partnership with a local senior living facility and will include the elderly residents.

To continue and expand these services, we respectfully request $3,000 from the City of Antigo for calendar year 2018. This request represents approximately 1.3% of our projected 2018 projected expenses of $215,000. for services expected to be provided in Langlade County.

During the first seven months of 2017, the Antigo Family Resource Center served a total of 200 unduplicated adults and 97 unduplicated children through group-based programs, as well as individualized parent consultations, both face to face and by phone. The programming included 30 sessions of Play and Learn, 19 Parenting classes, 30 Family Events for 4K families, 115 one to one parent consultations, and 10 Langlade County families served in Northwoods Healthy Families home visiting and 11 Langlade County families served in the Community Response Program.

Children's Service Society of Wisconsin, dba Children's Hospital of Wisconsin operates the Family Resource Center with a combination of county, federal, state, city and private foundation dollars. Children's Service Society of Wisconsin regularly writes for grant funds, all of which require evidence of local support and match dollars. City of Antigo funding is critical to the Center's operation and local investment in our child abuse and neglect prevention activities is necessary to continue to secure "outside" dollars.

Children's Hospital of Wisconsin's Family Resource Center is the only County-wide service provider whose mission is to improve family well-being and prevent child abuse and neglect. The Family Resource Center has established strong working relationships and collaborations with Antigo Unified School District, Langlade Hospital, AVAIL, Department of Social Services, Birth to Three, and U.W. Extension, which serves to reduce duplication of services while working to meet the needs in the community. The need is great, and financial support from the City of Antigo is critical.

Should you need further information about the Family Resource Center or have any questions about this proposal, please do not hesitate to contact us at 715-627-1414.

Thank you for your consideration.

Sincerely,

Children's Hospital of Wisconsin Community Services

Debi McGregor

Debi McGregor
Prevention Manager

LANGLADE COUNTY HUMANE SOCIETY, INC.
2204 Clermont Street
Antigo, Wisconsin 54409

August 24, 2017

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 2018 in the amount of $3,000.00. 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

Robert J. Zoretich

President of the Board
Langlade County Humane Society
E-mail: bigzman50@aol.com
Phone: 715-627-4333

Website: www.langladecountyhumanesociety.org

AVAIL, INC.

Advocates for Victims of Domestic and Sexual Abuse in Langlade County

P.O. Box 355, Antigo, WI 54409-0355
Office: (715) 623-5177 • 24 Hour Hotline: (715) 623-5767 • Fax: (715) 627-4901

August 31, 2017

Mr. Mark Desotell, City Administrator
Antigo City Hall
700 Edison St.
Antigo, WI 54409

Dear Mark,

Enclosed is AVAIL's request for services for the 2018 budget cycle. We have had a busy year hear, turning away as many victims seeking shelter in the first half of 2017 as we did for all of 2016. We have just been filled to capacity, sheltering folks in area hotels and neighboring shelters until we could bring them home to the shelter. Emergency victim services are becoming more critical than ever it seems. We are requesting that we be continued at the $20,000 level to maintain the level of services that we have been able to provide.

Please contact me with any questions you may have. Thank you for your continued support! It means so very much to the victims of violence in our community!

Sincerely,

Michelle G. Arrowood
Executive Director

AVAIL, INC.

Advocates for Victims of Domestic and Sexual Abuse in Langlade County

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

Office: (715) 623-5177 • 24 Hour Hotline: (715) 623-5767 • Fax: (715) 627-4901

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 36 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 isolated them from family/friends. He or she has eliminated their access to bank accounts, transportation, telephone service, and meaningful belongings or pets to force them to stay. If an individual or family has the courage and the opportunity to leave, they come to us with just the clothes on their backs through knocking at the door, getting a police escort, or calling in from a remote location. They come at all hours and every day of the week, because **victimization knows no schedule**, and they cannot wait for refuge and service because **safety is the issue.** AVAIL actively serves men and women, children and seniors, families and singles, vulnerable adults and doctorate degreed professionals. **The social problem of domestic abuse knows no categories or boundaries. AVAIL's clients come from every corner of Langlade County.**

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

AVAIL clients can expect the following:

- **Handicapped Accessible** shelter that can accommodate singles of all ages or parents and their children in a confidential location with security system
- **Food, clothing**, on-site laundry, kitchen, and playground facilities
- **Trained staff** to talk to any time of the day or night via Crisis Line and in person
- **Around-the-Clock on-call staff** to come to hospitals, police departments, or any safe place to assist a victim with leaving a situation, safety planning, counseling, and advocacy
- **Donation center** to replace furnishings, belongings that were left behind due to abuse
- **Employment and Housing Notice Center** with trained staff to help victims regain their independence as quickly as possible
- **Specialized services for children and vulnerable adults/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 service systems to expedite the necessary processes and ensure that needs are met in the most effective way

Services for the General Public Co-located At AVAIL:

AVAIL provides **Langlade County First Call** (627-1818), a 24 hour information and referral telephone line regarding local services and events. AVAIL is the primary **Salvation Army Voucher Program** resource, administering vouchers to prevent eviction and disconnection of utilities to 204 Langlade County residents each year for an average of $235 each. A total of $48,016 in Salvation Army funds were issued in 2016. AVAIL also distributes **Emergency Food Boxes for the Antigo Area Community Food Pantry** after hours. AVAIL distributed 35 emergency food boxes to the local community during 2016.

AVAIL was home to an average of 11 people per night in 2016. Shelter use increased 18% from 2015.

5% of shelter residents were men, 38% women, & 57% children. The amount of children has significantly increased this year as parents are seeking safety before foster care is needed. The age of the average child sheltered this last year was just 6 years old.

52 people needed to be denied shelter in 2016 due to lack of space @ AVAIL.

In addition to the clients that are sheltered, AVAIL provides thousands more contacts each year with non-shelter clients for individual & support group services on a continuing basis, as well as with the community for education on the dynamics of abuse & how to prevent it. Presentations are offered in all three school districts & to a variety of community groups & churches throughout the county.

Projected 2017 Units of Shelter for Victims= 4179 (based on final 6 mo of 2016)

Based on the number of shelter nights provided in 2016, $20,000 from the City of Antigo provided emergency shelter, food, clothing, furniture, transportation, & around-the-clock supportive victim services for **just $4.99 per night.** If the current use of shelter trends continue to hold, that amount **will drop to $4.79 per night**.

The cost to the city for a 24 hour stay in shelter is less than a quarter of an hour in overtime that could easily be spent by law enforcement comforting or redirecting a victim of violence in times of crisis. AVAIL is here to help.

AVAIL is able to generate an average of $5 in grant funds for every $1 received. Match funds are critical to maintaining eligibility for grants for victims in the area.

BOYS & GIRLS CLUB
OF LANGLADE COUNTY

9-1-17

RECEIVED
SEP 01 2017
CITY OF ANTIGO

City of Antigo City Hall
700 Edison Street
Antigo WI 54409
Attn: Kaye Matucheski

Dear Kaye,

I would like to request to be on the agenda for the September City Council meeting to give a short presentation on the Boys & Girls Club of Langlade County. At that time I will elaborate more about our services.

Enclosed is my proposal requesting $12,500.00 from the City of Antigo for 2018 along with a copy of our 2017 Budget and 2016 Audit. If you have any questions or any additional information is needed please let me know.

Sincerely,

Angel Zimmerman
Executive Director
Boys & Girls Club of Langlade County
411 Superior Street
Antigo, WI 54409
715-627-1389
angelz@bgclang.org

"To enable oll young people, especially those who need us most, t reach their full potential as productive, caring and responsible citizens."

Executive Director
Angel Zimmerman
angelz@bgclang.org

Club Director
Dave Corcoran
programs@bgclang.org

Office Manager
Hilary Messer-Franz
office@bgclang.org

United Way
A United Way Agency

Boys & Girls Club of Langlade County
411 Superior St
Antigo, WI 54409
www.bgclang.org

Executive Summary

For the past 16 years, Boys & Girls Club of Langlade County has supported kids and teens in Antigo, providing youth in our community with the tools they need to succeed, caring adult mentors and a safe place to go after school and during the summer. Affiliated with Boys & Girls Club of America (BGCA), we are part of a nationwide Movement of more than 4,100 Club facilities serving nearly 4 million young people annually.

To have an even deeper impact on our community's youth, Boys & Girls Club of Langlade County is requesting funding from the City of Antigo to assist with the increase youth enrollment. We will ensure that all youth, especially those who need us most, will have access to a fun, safe place to spend time during the after school and summer hours. Our average daily attendance and membership has been on the rise for the past 3 and half years. With serving more youth it cost us more to serve them properly. This summer our average daily attendance increased by 22% from 2016. We averaged 158.5 youth per day in June, July and August. Our number of employees also increase from 14 to 24 for the summer months.

As a community-based organization, the Boys & Girls Club of Langlade County is uniquely positioned to positively affect the lives of the youth we serve. We respectfully request $12,500 for 2017. A detailed breakdown of how these dollars will be allocated can be found in this proposal's Budget and Plan for Sustainability.

Just as the City of Antigo seeks to help our community's kids and teens reach their full potential as productive, caring and responsible citizens, the Boys & Girls Club of Langlade County has the staff and resources necessary to see this vision come to life. 86% of our Club members live within the City limits.

Our goal is that when school is out, no kids are unsafe or unguided. Boys & Girls Club of Langlade County is committed to serving as the lead voice, advocate and resource for Langlade County's youth. We seek to ensure that all kids, especially those who need us most, have a positive and enriching experience when the school bell rings to put them on the path to success.

At Boys & Girls Club of Langlade County, our vision is 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.

So far in 2017, on average 108 youth participate in our after-school programs a 17% increase from 2016. In addition, on average 158.5 youth participated in our programs daily during the summer months. We had a 22% increase in attendance this summer. All of our programs are offered for nominal fees, with financial assistance available to those who can't afford to pay. No child is ever turned away from the Boys & Girls Club for financial reasons. Nutritious snacks and meals are served to every member every day after school and during our summer sessions as part of summer camp, in many cases, these are their only hot meals of the day.

The Boys and Girls Club of Langlade County is a social resource for the community that provides opportunities for youth to develop into productive, caring, and responsible citizens. In terms of business modeling, BGCLC has an open door policy to services, making planning critical with fundraising and grants.

Budget and Plan for Sustainability

The Boys & Girls Club of Langlade County respectfully requests $12,500 to support. Funding will provide for the ***(staffing, equipment, supplies, etc.)*** necessary to operate. The following budget outlines the specific cost breakdown.

Staffing – Part-time program staff wages to implement programs & outreach services.	$11,750.00
Supplies – Office items, videos, newsprint/markers, T-shirts, brochures, food, membership tracking software, etc.	$500.00
Awards/Recognition – Certificates, wall plaques, T-shirts, pins, guest membership cards	$250.00
GRAND TOTAL	**$ 12,500.00**

Closing

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

Thank you for considering this request and for your support of our community's young people. With the support of the City of Antigo, we can ensure that our community's youth go on to become productive, caring, responsible citizens. Here at ***Boys & Girls Club of Langlade County***, we firmly believe that GREAT FUTURES START HERE.

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC — 12:30 PM

Annual Budget — 02/15/2017

January 1 through December 31, 2017 — Accrual Basis

	Annual Budget
Ordinary Income/Expense	
Income	
1-4100 · Annual Campaign-Individual	70,800.00
1-4120 · Annual Campaign-Business	6,200.00
1-4140 · Annual Campaign- Foundations	20,000.00
1-4150 · Annual Campaign-Board & Staff	5,000.00
1-4160 · Contributions Received	
1-4161 · CoVantage	10,000.00
1-4162 · Special Bequests	12,500.00
1-4160 · Contributions Received - Other	3,840.00
Total 1-4160 · Contributions Received	26,340.00
1-4190 · In-Kind Donations	4,500.00
1-4200 · Restricted Contribution & Grant	85,100.00
1-4300 · Grants-Non Government	65,000.00
1-4350 · Grants-Local Gov,State,Federal	126,119.00
1-4400 · Fundraising Events	
1-4410 · Fundraising Sponsors	28,000.00
1-4420 · Fundraising InKind Donations	5,000.00
1-4430 · Fundraising Ticket Sales	2,000.00
1-4400 · Fundraising Events - Other	26,000.00
Total 1-4400 · Fundraising Events	61,000.00
1-4500 · Program Fee Income	57,875.00
1-4510 · Concessions	4,150.00
1-4900 · Interest Income	138.53
1-4990 · Miscellaneous Income	1,150.00
1-4991 · Rental Income-Building	5,040.00
Total Income	538,412.53
Cost of Goods Sold	
1-5100 · Fundraising Event Expense	
1-5105 · Fundraising Food Beverage Cost	4,950.00
1-5110 · Fundraising Entertainment	750.00
1-5115 · Fundraising Other Expenses	1,000.00
1-5120 · Fundraising Advertising	1,550.00
1-5125 · Fundraising Printing	1,050.00
1-5129 · Fundraising Silent Auction	1,500.00
1-5130 · Fundraising Facility Charge	650.00
1-5100 · Fundraising Event Expense - Other	5,150.00
Total 1-5100 · Fundraising Event Expense	16,600.00
Total COGS	16,600.00
Gross Profit	521,812.53
Expense	
1-6000 · Salaries & Wages	267,095.00
1-6010 · Payroll Taxes Expense	26,400.00
1-6015 · Employee Benefits	14,213.30
1-6017 · Employee Uniforms	875.00
1-6020 · Training	4,600.00

	Annual Budget
1-6100 · Program Expense	
1-6110 · Transportation Expense	11,724.00
1-6119 · Non Snack/Summer Food Costs	5,750.00
1-6120 · Snack Expense	7,500.00
1-6121 · Summer Food Expense Account	10,500.00
1-6122 · Dinner Expense	12,250.00
1-6100 · Program Expense - Other	11,000.00
Total 1-6100 · Program Expense	58,724.00
1-6130 · Concessions Expense	3,450.00
1-6200 · Advertising	2,889.00
1-6201 · Printing	2,200.00
1-6209 · Dues and Subscriptions	8,745.00
1-6210 · Licenses and Permits	564.00
1-6211 · Background Checks	
1-6212 · Drug Testing	321.00
1-6211 · Background Checks - Other	120.00
Total 1-6211 · Background Checks	441.00
1-6215 · Supplies	
1-6218 · Building Supply	3,500.00
1-6219 · Office Supply	2,220.00
Total 1-6215 · Supplies	5,720.00
1-6235 · Postage Expense	992.00
1-6245 · Employee/Staff Recognition Exp	300.00
1-6250 · Mileage Reimbursement/Hotel Exp	2,450.00
1-6255 · Meals & Entertainment	1,075.00
1-6260 · Grant Expenses	150.00
1-6270 · Accounting Expense	7,200.00
1-6275 · Bank, CR CD, Late & Interest	1,200.00
1-6285 · Building Insurance-West Bend	13,632.27
1-6300 · Technology Expenses	2,300.00
1-6320 · Repairs and Maintenence	8,819.08
1-6350 · Utilities	
1-6351 · Heat Bill	3,350.00
1-6352 · Electric Bill	5,450.00
1-6353 · Water Bill	2,325.00
Total 1-6350 · Utilities	11,125.00
1-6355 · Garbage Removal	1,125.00
1-6370 · Telephone Expense	5,965.20
1-6390 · Depreciation Expense	5,845.68
1-6610 · Special Events Expense	2,300.00
1-6900 · Miscellaneous Expense	
1-7000 · Storage Unit	168.00
1-8000 · Restricted Grant Expenses	
1-8002 · Building Expenses	50,000.00
1-8000 · Restricted Grant Expenses - Other	4,000.00
Total 1-8000 · Restricted Grant Expenses	54,000.00
Total Expense	514,563.53
Net Ordinary Income	7,249.00
Net Income	7,249.00

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC.

Financial Statements

For the Years Ended
December 31, 2016 and 2015

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC.

Table of Contents

December 31, 2016 and 2015

INDEPENDENT AUDITORS' REPORT

KerberRose
Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Boys and Girls Club of Langlade County, Inc.
Antigo, Wisconsin

We have audited the accompanying financial statements of Boys and Girls Club of Langlade County, Inc. (Organization), which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys and Girls Club of Langlade County, Inc. as of December 31, 2016 and 2015, 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.

KerberRose

KerberRose SC
Certified Public Accountants
July 15, 2017

115 E. Fifth Street Shawano, WI 54166
P: 715-526-9400 F: 715-524-2599
www.kerberrose.com

FINANCIAL STATEMENTS

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC.

Statements of Financial Position

As of December 31, 2016 and 2015

	2016	2015
CURRENT ASSETS		
Cash	$ 32,831	$ 21,884
Accounts Receivable	1,679	5,169
Grants Receivable	14,318	6,022
Prepaid Expenses	-	51
Total Current Assets	48,828	33,126
PROPERTY AND EQUIPMENT		
Building and Building Improvements	140,034	102,908
Equipment and Furniture	33,419	29,047
Total Property and Equipment	173,453	131,955
Less: Accumulated Depreciation	35,279	39,184
Net Property and Equipment	138,174	92,771
TOTAL ASSETS	$ 187,002	$ 125,897
CURRENT LIABILITIES		
Short-Term Note Payable	$ -	$ 10,000
Current Portion of Long-Term Debt	6,052	5,787
Accounts Payable	34,880	25,801
Accrued Wages and Payroll Taxes	10,388	10,933
Deferred Revenue	-	3,025
Total Current Liabilities	51,320	55,546
LONG-TERM DEBT	15,764	21,813
TOTAL LIABILITIES	67,084	77,359
NET ASSETS		
Unrestricted	99,304	33,053
Temporarily Restricted	20,614	15,485
Total Net Assets	119,918	48,538
TOTAL LIABILITIES AND NET ASSETS	$ 187,002	$ 125,897

See Accompanying Notes

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC.

Statement of Activities

For the Year Ended December 31, 2016

	Unrestricted	Temporarily Restricted	Total
REVENUES AND OTHER SUPPORT			
Government Grants	$ 117,251	$ -	$ 117,251
Other Grants	59,000	-	59,000
Contributions	220,081	8,478	228,559
United Way	15,300	-	15,300
In-Kind Contributions - Services and Materials	3,205	-	3,205
In-Kind Contributions - Fundraising	16,140	-	16,140
Fundraising Events	48,922	-	48,922
Concessions Sales	4,468	-	4,468
Program Fees	47,535	-	47,535
Rent Revenue	5,550	-	5,550
Miscellaneous Income	1,798	-	1,798
Net Assets Released from Restrictions	3,349	(3,349)	-
Total Revenues and Other Support	542,599	5,129	547,728
EXPENSES			
Program Services	311,454	-	311,454
Management and General	112,882	-	112,882
Fundraising	52,012	-	52,012
Total Expenses	476,348	-	476,348
CHANGE IN NET ASSETS	66,251	5,129	71,380
NET ASSETS - BEGINNING	33,053	15,485	48,538
NET ASSETS - ENDING	$ 99,304	$ 20,614	$ 119,918

See Accompanying Notes

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC.

Statement of Activities

For the Year Ended December 31, 2015

	Unrestricted	Temporarily Restricted	Total
REVENUES AND OTHER SUPPORT			
Government Grants	$ 96,621	$ -	$ 96,621
Other Grants	51,000	-	51,000
Contributions	129,205	15,484	144,689
United Way	13,000	-	13,000
In-Kind Contributions - Services and Materials	2,977	-	2,977
In-Kind Contributions - Fundraising	6,149	-	6,149
Fundraising Events	44,232	-	44,232
Concessions Sales	1,776	-	1,776
Program Fees	40,983	-	40,983
Rent Revenue	6,965	-	6,965
Miscellaneous Income	2,062	-	2,062
Net Assets Released from Restrictions	2,009	(2,009)	-
Total Revenues and Other Support	396,979	13,475	410,454
EXPENSES			
Program Services	268,187	-	268,187
Management and General	105,167	-	105,167
Fundraising	46,449	-	46,449
Total Expenses	419,803	-	419,803
CHANGE IN NET ASSETS	(22,824)	13,475	(9,349)
NET ASSETS - BEGINNING	55,877	2,010	57,887
NET ASSETS - ENDING	$ 33,053	$ 15,485	$ 48,538

See Accompanying Notes

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2016

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total Supporting Services	Total
EXPENSES					
Wages	$ 146,883	$ 66,765	$ 8,902	$ 75,667	$ 222,550
Employee Benefits	8,933	4,060	541	4,601	13,534
Payroll Taxes	15,291	6,950	927	7,877	23,168
Travel and Meals	-	3,780	-	3,780	3,780
Professional Fees	-	9,907	-	9,907	9,907
Contracted Busing	9,995	-	-	-	9,995
Program Materials	61,003	-	-	-	61,003
Office Supplies	3,537	2,251	643	2,894	6,431
Telephone	2,515	1,600	457	2,057	4,572
Technology	3,031	1,928	551	2,479	5,510
Bad Debts	-	698	-	698	698
Postage	463	295	84	379	842
Printing	934	200	200	400	1,334
Occupancy	8,014	1,717	1,717	3,434	11,448
Conferences and Training	1,288	429	-	429	1,717
Interest	-	1,871	-	1,871	1,871
Advertising	1,491	298	1,193	1,491	2,982
Dues and Fees	5,198	1,299	144	1,443	6,641
Facility Maintenance	25,004	5,358	5,358	10,716	35,720
Insurance	9,555	2,048	2,048	4,096	13,651
Miscellaneous	566	567	486	1,053	1,619
Depreciation	7,753	861	-	861	8,614
In-Kind Fundraising Expenses	-	-	16,140	16,140	16,140
Fundraising Expenses	-	-	12,621	12,621	12,621
TOTAL EXPENSES	$ 311,454	$ 112,882	$ 52,012	$ 164,894	$ 476,348

Attachment: Boys and Girls Club Request (1725 : B&G Club)

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2015

	Program Services	Supporting Services: Management and General	Supporting Services: Fundraising	Total Supporting Services	Total
EXPENSES					
Wages	$ 144,579	$ 65,717	$ 8,762	$ 74,479	$ 219,058
Employee Benefits	8,238	3,745	499	4,244	12,482
Payroll Taxes	14,881	6,764	902	7,666	22,547
Travel and Meals	-	3,388	-	3,388	3,388
Professional Fees	-	8,404	-	8,404	8,404
Contracted Busing	15,375	-	-	-	15,375
Program Materials	34,651	-	-	-	34,651
Office Supplies	2,856	1,817	519	2,336	5,192
Telephone	2,245	1,428	408	1,836	4,081
Technology	1,491	949	271	1,220	2,711
Bad Debts	-	2,075	-	2,075	2,075
Postage	347	221	63	284	631
Printing	426	91	91	182	608
Occupancy	8,961	1,920	1,920	3,840	12,801
Conferences and Training	1,394	465	-	465	1,859
Interest	-	2,325	-	2,325	2,325
Advertising	1,170	234	936	1,170	2,340
Dues and Fees	5,198	412	46	458	5,656
Facility Maintenance	12,999	2,786	2,786	5,572	18,571
Insurance	7,895	1,692	1,692	3,384	11,279
Miscellaneous	141	141	121	262	403
Depreciation	5,340	593	-	593	5,933
In-Kind Fundraising Expenses	-	-	6,149	6,149	6,149
Fundraising Expenses	-	-	21,284	21,284	21,284
TOTAL EXPENSES	$ 268,187	$ 105,167	$ 46,449	$ 151,616	$ 419,803

See Accompanying Notes

BOYS AND GIRLS CLUB OF LANGLADE COUNTY, INC.

Statements of Cash Flows
For the Years Ended December 31, 2016 and 2015

	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$ 71,380	$ (9,349)
Adjustments to Reconcile Change in Net Assets to Net Cash Flows From Operating Activities:		
Depreciation	8,614	5,933
Bad Debts	698	2,075
(Increase) Decrease in Operating Assets:		
Accounts Receivable	2,792	497
Grants Receivable	(8,296)	1,754
Prepaid Expenses	51	205
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	9,079	17,584
Accrued Wages and Payroll Taxes	(545)	(7,281)
Deferred Revenue	(3,025)	(4,375)
Total Adjustments	9,368	16,392
Net Cash Flows From Operating Activities	80,748	7,043
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(54,017)	(11,046)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Short-Term Note Payable	-	10,000
Payment on Short-Term Note Payable	(10,000)	-
Payments on Note Payable	(5,784)	(2,644)
Net Cash Flows From Financing Activities	(15,784)	7,356
NET CHANGE IN CASH	10,947	3,353
CASH - BEGINNING	21,884	18,531
CASH - ENDING	$ 32,831	$ 21,884
ADDITIONAL CASH FLOW INFORMATION		
Cash paid during the year for:		
Interest	$ 1,871	$ 2,325

See Accompanying Notes

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NATURE OF OPERATIONS

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

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 statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash.

GRANTS RECEIVABLE

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

PROPERTY AND EQUIPMENT

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

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

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

DEFERRED REVENUE

Deferred revenue represents fundraising revenue related to future periods. The revenue was recognized when the event took place.

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 three classes of net assets.

- Unrestricted Net Assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily Restricted Net Assets - Net assets subject to donor-imposed stipulations that can be fulfilled by actions of the Organization pursuant to those stipulations or that expire by the passage of time.
- Permanently Restricted Net Assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of such assets permit the Organization to use all or part of the income earned on the assets. The Organization currently has no permanently restricted net assets.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

PUBLIC SUPPORT AND REVENUE

The Organization reports gifts of cash and other assets as temporarily 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, temporarily restricted assets are reclassified to unrestricted assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions whose restrictions are met in the same reporting period are recorded as unrestricted contributions.

IN-KIND DONATIONS

Contributed services are reflected in the financial statements at the fair value of the services received. The contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by the individuals possessing those skills and would typically need to be purchased if not provided by donation. Donated services of $2,655 and $1,271 were recorded for the years ended December 31, 2016 and 2015, respectively.

The Organization receives donations of materials. Material donations of $550 and $1,706 were recorded for the years ended December 31, 2016 and 2015, respectively.

The Organization also receives donations for fundraisers during the year. Fundraising donations of $16,140 and $6,149 were recorded for the years ended December 31, 2016 and 2015, respectively.

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

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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 position, changes in tax law and new authoritative rulings for potential implications to its tax status. The Organization's federal returns are subject to examination generally for three years after they are filed and its state returns generally for four years after they are filed. The Organization has not identified any income it would consider to be unrelated business income.

USE OF ESTIMATES

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

SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through July 15, 2017, the date which the financial statements were available to be issued.

NOTE 2 - GRANTS RECEIVABLE

Grants receivable consists of the following at December 31, 2016 and 2015:

	2016	2015
Office of Justice of Youth Mentoring	$ -	$ 1,633
Wisconsin After 3 Program	10,083	3,849
Child and Adult Care Food Program	4,235	540
Total	$ 14,318	$ 6,022

NOTE 3 - SHORT-TERM NOTE PAYABLE

In accordance with a short-term note agreement with a board member, the Organization borrowed $10,000 to cover cash flow shortages. The note required repayment by April 1, 2016 and did not bear interest. The Organization subsequently repaid the note on March 17, 2016.

NOTE 4 - NOTE PAYABLE

In accordance with a line-of-credit agreement with a local credit union the Organization can borrow up to $35,000 on a demand basis. Borrowings under this agreement bear interest at 1% over prime and are secured by a general business security agreement and real estate. On April 27, 2015 the line of credit was converted to a note payable, with interest at 4.49%, a maturity date of May 15, 2020, and secured by a first real estate mortgage. The note requires monthly payments starting June 15, 2015 in the amount of $576 including interest and principal. The balance on the note payable was $21,816 and $27,600 at December 31, 2016 and 2015, respectively.

Assuming no changes in loan terms, future principal repayment of this subsequently renewed line of credit will be as follows:

Year Ending December 31,		
2017	$	6,052
2018		6,330
2019		6,620
2020		2,814
	$	21,816

NOTE 5 - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consists of the following at December 31, 2016 and 2015:

		2016		2015
Building Repairs	$	17,494	$	11,735
Aspirus Food		401		3,750
Positive Sprouts		1,922		-
Swimming Program		618		-
Technology Equipment		179		-
Total	$	20,614	$	15,485

NOTE 6 - 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, 2016 and 2015, the Organization's contribution to the plan was $477 and $539, respectively, and is included in employee benefits in the accompanying financial statements.

NOTE 7 - UPCOMING ACCOUNTING PRONOUNCEMENTS

The Financial Accounting Standards Board has issued an accounting standards update that will result in changes to the timing of when an organization will recognize income. Revenues will be recognized when the promised goods or services are transferred to its customers in an amount that reflects the consideration to which the organization expects to be entitled in exchange for those goods or services. This standard also included expanded disclosure requirements that result in an entity providing users of financial statements with comprehensive information about the nature, amount, timing and uncertainty of revenue and cash flows arising from the entity's contracts with customers. The Organization is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Organization's financial statements for the year ending December 31, 2019.

NOTE 7 - UPCOMING ACCOUNTING PRONOUNCEMENTS(Continued)

The Financial Accounting Standards Board has issued an accounting standards update that will result in significant changes to financial reporting and disclosures for not-for-profits. The amendments are intended to make immediate improvements that address complexity of net asset classifications, clarity on information regarding liquidity and availability of cash, transparency in reporting of financial performance measures, consistency in reporting expenses by function and nature and utility of the statement of cash flows. The Organization is currently evaluating the impact this standard will have on the financial statements when adopted. The provisions of this statement are effective for the Organization's financial statements for the year ending December 31, 2018.