CITY OF ANTIGO

COMMITTEE OF THE WHOLE MEETING

COUNCIL CHAMBERS	Wednesday, September 21, 2022
CITY HALL, 700 EDISON STREET	6:15 PM

Committee of the Whole Meeting will Immediately Follow the Finance, Personnel and Legislative Meeting but NOT Earlier than 6:15 PM

Call to Order

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

1. 2023 Funding Request from Children's Service Society of Wisconsin (Family Resource Center) - Sandy Stetzer
2. 2023 Funding Request for the Langlade County Humane Society - Robert Zoretich
3. 2023 Funding Request for Boys & Girls Club of the Northwoods -
4. 2023 Funding Request for Advocates for Victims of Domestic and Sexual Abuse in Langlade County (AVAIL) - Melissa Cornelius
5. Presentation and Review of the Preliminary 2023 Budget

Any Other Matters 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 Cheryl Barta, 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 16,2022 BILL BRANDT

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

August 29, 2023

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

Dear Kaye and City Council Members:

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

Our current programming which focuses on this education and support comes from a variety of funding sources. The agency operates the Family Resource Center with a combination of county, federal, state, city and private foundation dollars. Our largest program is funded by the State of Wisconsin to provide long-term, intensive in-home family visiting services to a targeted population of high-risk pregnant mothers specific to a five county region. This includes Langlade County. Along with this, we also are providing multiple parenting classes and education through funding of $14,000 from Langlade County Department of Social Services. This includes providing in-home parent education with families identified as potentially benefitting from additional support on their parenting skills.

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

The pandemic altered the approach to these services. Play and Learn had been facilitated using virtual formats in order to provide services while keeping in mind the safety of the families we serve. This summer, the program returned to offering in-person services. The families appear to be enjoying returning to our previous approach.

To make the community aware of the opportunities that can be provided through our agency, we will be working in collaboration with Supporting Families Together Association on a marketing campaign to increase awareness of current programming.

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

To continue these services, we respectfully request $3,000 from the City of Antigo to continue programming at its current level for the calendar year of 2023. These funds would be utilized to support the salaries of the staff facilitating the program. We look at the City of Antigo funding as critical to the Center's operation and local investment in our child abuse and neglect prevention activities.

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

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

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

Thank you for your consideration.

Sincerely,

Sandy Stetzer

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

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

September 3. 2022

Kaye M. Matucheski
Clerk-Treasurer/Finance Director
City of Antigo
700 Edison Street
Antigo, WI 54409

Dear Kaye,

As President of the Langlade County Humane Society, I am requesting to be included in the 2023 Budget; therefore, I would like to be placed on the agenda for the City Council Meeting on Wednesday September 21, 2022.

Sincerely,

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

RECEIVED

CITY OF ANTIGO

September 7, 2022

Dear Kaye,

Thank you again for your continued support of the Boys & Girls Club! Our growth is attributed to investors like you who truly believe in the work we do each day for our youth!

Please accept the enclosed proposal for the City of Antigo, requesting $15,000.00, to support the Boys & Girls Clubs of the Northwoods – Antigo. You will also find our 2021 audit included with this proposal.

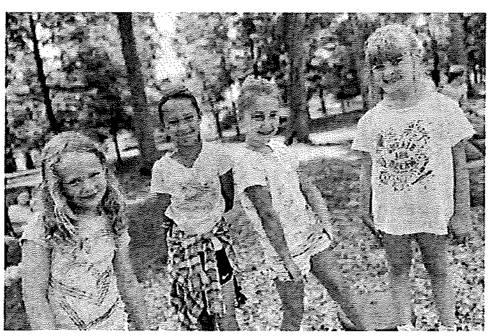
On behalf of our Club members, thank you for your thoughtful consideration of our request for support.

If you should have any questions, please feel free to reach out.

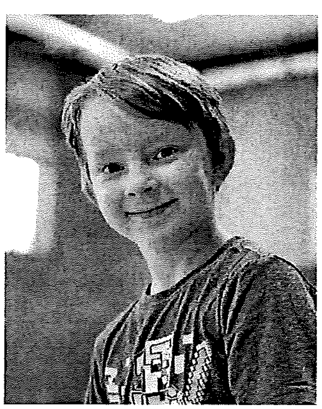
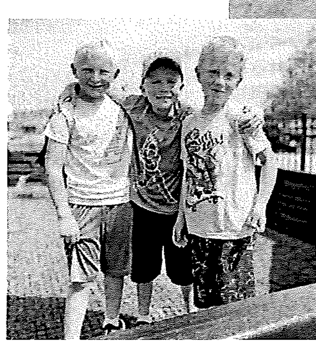
In Service to Our Youth,

Tammy Walrath

Tammy Walrath
Director of Resource Development
715-627-1389 ext. 7
tammyw@bgcnorthwoods.org





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."

BGCNW Corporate Office
411 Superior St
Antigo WI, 54409
715-627-1389
www.bgcnorthwoods.org

United Way
Of Langlade County Affiliate

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 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 nearly 22 years, and we are expanding our programing in ways that we never could have imagined when our doors opened all of those years ago.

We have had a steady increase in the number of youth registered and attending the club daily. Due to our increasing attendance, we have had to also increase the number of Youth Development Professionals that we hire and also provide training for those additional staff. 33% of our $917,000 budget was spent this summer (June, July & August) to provide services to our youth. We offer youth memberships at nominal fees of just $125/year($25 for the school-year and $100 for summer), but it costs the Club $1500, to serve each youth. The Club will never turn any child away for their inability to pay and we offer scholarships to those families in need.

In 2021, we had 414 registered members, with an average daily attendance of 65 youth during the school year and 134 during the summer session. In 2022, however, we are setting records with a 31% increase in our average daily attendance to 173 during the summer session and currently have 611 registered youth(a 48% increase from 2021). 78% of our members reside in Antigo.

One of our biggest accomplishments of 2022, was opening our new Teen Center located on 5th Ave. This new location will serve youth 6th grade and up and gives Teens in Antigo/Langlade County a safe space with positive adult mentors and enrichment programming. In 2021, we had 36 teens registered at BGCNW and in 2022, since opening an off-site Teen Center, we have 86 teens registered, and 45 are attending daily(a 138% increase). Our new Teen Center has already made a huge impact in our community within the first 3 months of opening its doors and we hope to continue to increase that impact with focusing on workforce development and readiness.

Services We Provide

- A safe place to learn and grow...
- Ongoing relationships with caring, adult professionals...
- Life-enhancing programs and character development experiences...
- Hope and opportunity.

- Outcome driven programs.
- Evidence-based programs.
- Teen Nights during the school year.
- Free breakfast, lunch, dinner & snack.
- Afterschool transportation from 5 elementary schools.
- Afterschool Site with partnership with the USDA.
- Assist the City with tree planting and spring brook clean-up.
- Various Community Service Projects throughout the year.
- Run organized physical activities and tutor students at all public elementary schools.
- Community Service Program for youth 17 & under.
- Mentoring Program
- Mental Health Resources
- Be Great Graduate
- Youth Workforce Readiness

We are committed to ensuring Club staff, members, families, and our community receive the resources and support they need to navigate uncertain times while also partnering with local officials to do even more. We are requesting funding from the City of Antigo for general operating support to offset the cost of a *fraction* of the services we provide.

The Club is a safe and consistent place for the youth in our community and we want you to imagine this scenario, of the impact the Club has had on one of our youth:

You are a middle school girl. Your family has mental health issues, but it's a subject that isn't talked about in her home. She comes to the Club, and learns that a Mental Health Coordinator(MHC), who is also a licensed therapist, has been brought on staff. She knows she needs to talk about her own feelings and figure out how to process them, so she asks her parents if she can see the MHC at the Club and they agree. The MHC meets with the family, and discusses what is going on with their child and dives deeper into their family culture. Our MHC spends the first month developing a rapport with the youth and creates a treatment plan based off of her clinical assessment and needs.

During this period, the MHC administers the *BECK Depression Inventory* and discovers that the youth is scoring in the VERY-HIGH depression category. The MHC continues monitoring her depression with the same method, and communicates her assessments with her parents. The MHC and youth continue to meet on a weekly basis and the youth was invited to start attending the career workforce development field trips, which she initially had no interest in being a part-of, but agreed to go anyway. After attending several different area businesses and industries, the youth decided she wanted to be an intern at one of those area businesses, and it has given her a life a sense of purpose. After a few weeks, the MHC coordinator administered the *BECK Depression Inventory* again, however this time, the youth's score is in the mild-to normal range!

This was a *real-life scenario* of one of our Club members. For many youth, the Club is "their place" where they can interact with positive role models while also participating in activities that build confidence and resiliency. Without the help of our new Mental Health Coordinator, as well as our new Workforce Development initiative, this youth could've started high-school this year, with a less than ideal outlook on life.

The Boys & Girls Club has a responsibility to ensure that members have the knowledge and skills necessary to not only contribute to society, but be able pursue a career and remain in the local community, if they so choose. By being prepared to enter the local workforce, Club youth will be placed at a competitive advantage when seeking local employment opportunities. This creates a local taxpayer base, as well as a talent pool for local businesses.

We realize how a strategic focus on workforce development can positively impact the local community. A Pew Research Center study reported that 37 percent of adults live in the community in which they grew up; this statistic shows that the vast majority have left their hometown communities. The number one reason for relocating is a job or business opportunity.

While it is common to focus solely on technical skill requirements, local employers are very vocal about the need for people to have foundational or baseline skills – the common, non-specialized skills that are required for a broad range of jobs (e.g., customer service, self-starter, teamwork, writing, communication, problem solving, computer literacy, etc.). The Boys & Girls Club is uniquely positioned to engage young people in building the skills they need to have thriving careers. We're harnessing our experience and leveraging our partnerships into best practices with wide-reaching impact. Together, with local businesses and community support, we can close the opportunity gap for the youth in our community by offering them a workforce readiness program. Real, lasting change takes collaboration and **bold** action, and we hope that we can count on your partnership, to support our youth and local businesses.

The Boys & Girls Clubs of the Northwoods Workforce Development Initiative will provide fun, but purposeful opportunities focused on preparing youth for:

- Exploring post-secondary education, apprenticeship, and employment options
- Learning about jobs and careers available in our community, and beyond
- Preparing and applying for their first job
- Developing 'soft skills' employers seek in all employees
- Succeeding in the workforce and work environment

We collaborate with multiple agencies in the community to ensure that the youth that we serve have all the resources they need to be caring, successful, and productive citizens of Antigo/Langlade County. When evaluating the success of our programs, we are extremely happy with the direction our organization is heading, but we have also identified opportunities for improvement. One of those opportunities for improvement would be to implement a

Workforce Development program. This new Workforce Development Initiative will allow us to partner with and grow relationships with Antigo/Langlade County community businesses.

We are in the beginning stages of the program, and as you read in our *real-life-scenario*, we have started taking Club youth on local business tours and introducing them to the many career fields available within our community. Again, our hope is to give them the foundational skills needed, for when they are ready to enter the workforce.

Budget:
The Boys & Girls Clubs of the Northwoods respectfully requests $15,000 for general operating support.

Closing:
The City of Antigo's investment will have a tremendous impact on our community's future. By helping extend the reach of the Boys & Girls Clubs of the Northwoods and providing more young people critical Club services and programs, your support will help them do well in school, serve their community, and take responsibility for their well-being – thereby increasing the number of caring citizens who make our country great. The funds from the City of Antigo to support the Boys & Girls Clubs of the Northwoods –Antigo's Workforce Development Initiative, along with our other programming, will help us to help our community, as they have helped us for the past 22 years. Can we count on your support?

Thank you for considering this request. Together, we can help more kids on their path to a great future.

We invite those of you who have not already been, to come and take a tour of our building. We will also be holding an open house in late August or September, for our new off-site Teen Center. If you have any questions, please feel free to reach out at any time.

Thank you for your consideration.

FINANCIAL STATEMENTS

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statements of Financial Position

As of December 31, 2021 and 2020

	2021	2020
CURRENT ASSETS		
Cash	$ 184,664	$ 156,172
Accounts Receivable	15,790	34,968
Grants Receivable	99,484	36,328
Total Current Assets	299,938	227,468
PROPERTY AND EQUIPMENT		
Construction in Progress	15,000	-
Building and Building Improvements	192,811	165,281
Equipment and Furniture	113,451	104,276
Total Property and Equipment	321,262	269,557
Less: Accumulated Depreciation	118,149	97,904
Net Property and Equipment	203,113	171,653
OTHER ASSETS		
Restricted Cash	85,519	7,588
Investments	20	20
Total Other Assets	85,539	7,608
TOTAL ASSETS	$ 588,590	$ 406,729
CURRENT LIABILITIES		
Accounts Payable	$ 24,758	$ 13,375
Credit Card Payable	345	4,119
Accrued Wages and Payroll Taxes	26,804	14,570
Total Current Liabilities	51,907	32,064
NET ASSETS		
Without Donor Restrictions	390,435	268,263
With Donor Restrictions	146,248	106,402
Total Net Assets	536,683	374,665
TOTAL LIABILITIES AND NET ASSETS	$ 588,590	$ 406,729

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statement of Activities
For the Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING ACTIVITIES			
Revenues and Other Support			
Government Grants	$ 274,920	$ -	$ 274,920
Other Grants	100,452	-	100,452
Contributions	386,930	83,989	470,919
Rhinelander 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)	-
Total Revenues and Other Support	978,845	39,846	1,018,691
Expenses			
Program Services	613,565	-	613,565
Management and General	252,706	-	252,706
Fundraising	87,409	-	87,409
Total Expenses	953,680	-	953,680
CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES	25,165	39,846	65,011
OTHER CHANGES			
Paycheck Protection Program Loan Contribution	99,295	-	99,295
Loss on Sale of Assets	(2,288)	-	(2,288)
Total Other Changes	97,007	-	97,007
CHANGE IN NET ASSETS	122,172	39,846	162,018
NET ASSETS - BEGINNING	268,263	106,402	374,665
NET ASSETS - ENDING	$ 390,435	$ 146,248	$ 536,683

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statement of Activities

For the Year Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
OPERATING ACTIVITIES			
Revenues and Other Support			
Government Grants	$ 414,934	$ -	$ 414,934
Other Grants	76,542	-	76,542
Contributions	257,886	21,422	279,308
Rhinelander Club Administrative Services	25,200	-	25,200
In-Kind Contributions - Services and Materials	4,825	-	4,825
In-Kind Contributions - Fundraising	16,897	-	16,897
Fundraising Events	38,808	-	38,808
Concessions Sales	2,323	-	2,323
Program Fees	22,905	-	22,905
Interest and Dividends	332	-	332
Miscellaneous Income	2,665	-	2,665
Net Assets Released from Restrictions	67,100	(67,100)	-
Total Revenues and Other Support	930,417	(45,678)	884,739
Expenses			
Program Services	542,910	-	542,910
Management and General	220,846	-	220,846
Fundraising	70,154	-	70,154
Total Expenses	833,910	-	833,910
CHANGE IN NET ASSETS FROM OPERATING ACTIVITIES	96,507	(45,678)	50,829
OTHER CHANGES			
Paycheck Protection Program Loan Contribution	84,465	-	84,465
Realized and Unrealized Losses on Investments	(567)	-	(567)
Total Other Changes	83,898	-	83,898
CHANGE IN NET ASSETS	180,405	(45,678)	134,727
NET ASSETS - BEGINNING	87,858	152,080	239,938
NET ASSETS - ENDING	$ 268,263	$ 106,402	$ 374,665

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2021

	Program Services			Supporting Services			
	Antigo Location	Rhinelander Location	Total Program Services	Management and General	Fundraising	Total Supporting Services	Total
EXPENSES							
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
In-Kind Fundraising Expenses	-	-	-	-	13,613	13,613	13,613
Fundraising Expenses	-	-	-	-	26,231	26,231	26,231
TOTAL EXPENSES	$ 515,764	$ 97,801	$ 613,565	$ 252,706	$ 87,409	$ 340,115	$ 953,680

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statement of Functional Expenses

For the Year Ended December 31, 2020

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

See Accompanying Notes

BOYS AND GIRLS CLUBS OF THE NORTHWOODS, INC.

Statements of Cash Flows
For the Years Ended December 31, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	$ 162,018	$ 134,727
Adjustments to Reconcile Change in Net Assets to Net Cash Flows From Operating Activities:		
Depreciation	28,038	24,482
Dividends Reinvested	-	(20)
Realized and Unrealized Losses on Investments	-	567
Loss on Disposal of Capital Assets	2,288	-
Contributions of Stock	-	(8,216)
(Increase) Decrease in Operating Assets:		
Accounts Receivable	19,178	(10,759)
Grants Receivable	(63,156)	(4,930)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	11,383	4,046
Credit Card Payable	(3,774)	(676)
Accrued Wages and Payroll Taxes	12,234	(360)
Total Adjustments	6,191	4,134
Net Cash Flows From Operating Activities	168,209	138,861
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment	(61,786)	(25,750)
Proceeds from Sale of Investments	-	13,368
Net Cash Flows From Investing Activities	(61,786)	(12,382)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on Line of Credit	-	(40,000)
Payments on Note Payable	-	(8,931)
Net Cash Flows From Financing Activities	-	(48,931)
NET CHANGE IN CASH	106,423	77,548
CASH - BEGINNING	163,760	86,212
CASH - ENDING	$ 270,183	$ 163,760
RECONCILIATION OF CASH PER STATEMENT OF FINANCIAL POSITION TO STATEMENT OF CASH FLOWS		
Cash	$ 184,664	$ 156,172
Restricted Cash	85,519	7,588
TOTAL CASH	$ 270,183	$ 163,760
ADDITIONAL CASH FLOW INFORMATION		
Cash paid during the year for:		
Interest	$ 691	$ 1,696

See Accompanying Notes

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.

The Organization, formerly known as Boys and Girls Club of Langlade County, Inc., changed its name to Boys and Girls Clubs of the Northwoods, Inc. effective May 19, 2020 upon finalizing plans to open an additional club location in Rhinelander, Wisconsin. The Rhinelander club location opened in October 2021.

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.

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, 2021 and 2020 will be immaterial.

Grants Receivable

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

Note 1 – Summary of Significant Accounting Policies (Continued)

Property and Equipment

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

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

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

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.

Note 1 – Summary of Significant Accounting Policies (Continued)

In-Kind Donations

Contributed services are reflected in the financial statements at the fair value of the services received. The contributions of services are recognized if the services received (a) create or enhance nonfinancial assets or (b) require specialized skills that are provided by the individuals possessing those skills and would typically need to be purchased if not provided by donation. There were no donated services recorded for the years ended December 31, 2021 and 2020.

The Organization receives donations of materials. Material donations of $2,400 and $4,825 were recorded for the years ended December 31, 2021 and 2020, respectively.

The Organization also receives donations for fundraisers during the year. Fundraising donations of $13,613 and $16,897 were recorded for the years ended December 31, 2021 and 2020, 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. 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

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 positions, changes in tax law and new authoritative rulings for potential implications to its tax status. The Organization has not identified any income it would consider to be unrelated business income.

Use of Estimates

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

Subsequent Events

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

Note 2 – Grants Receivable

Grants receivable consists of the following at December 31, 2021 and 2020:

	2021	2020
Office of Justice of Youth Mentoring	$ -	$ 5,720
Be Great Graduate	29,752	29,136
Wisconsin After 3 Program	13,528	-
Child and Adult Care Food Program	5,023	1,472
Beyond the Classroom Grant	51,181	-
Total	$ 99,484	$ 36,328

Note 3 – Availability and Liquidity

The following represents Boys and Girls Clubs of the Northwoods, Inc.'s financial assets at December 31, 2021 and 2020:

Financial assets at year end:	2021	2020
Cash	$ 184,664	$ 156,172
Restricted cash	85,519	7,588
Accounts receivable	15,790	34,968
Grants receivable	99,484	36,328
Investments	20	20
Total financial assets	385,477	235,076
Less amounts not available to be used within one year:		
Net assets with donor restrictions	146,248	106,402
Less net assets with purpose restrictions to be met in less than a year	(95,532)	(54,805)
	50,716	51,597
Financial assets available to meet expenditures over the next twelve months	$ 334,761	$ 183,479

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

Note 4 – Net Assets With Donor Restrictions

Net assets with donor restrictions consist of the following at December 31, 2021 and 2020:

	2021	2020
Building Repairs	$ 45,444	$ 13,825
Food and Nutrition	21,387	-
Food or Kitchen Equipment	40,255	41,597
Positive Sprouts	-	1,290
Swimming Program	1,321	799
Future Forward Program	4,575	33,559
Security Camera System	-	10,000
Facility Improvements	-	179
Science, Technology, Engineering, and Mathematics Programming	2,805	5,153
Mental Health Professional	20,000	-
Building Improvements	4,461	-
Art Room Renovation	6,000	-
Total	$ 146,248	$ 106,402

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, 2021 and 2020:

	2021	2020
Food or Kitchen Equipment	$ 1,342	$ 1,931
Positive Spouts	1,290	-
Future Forward Program	28,984	65,169
Security Camera System	10,000	-
Facility Improvements	179	-
Science, Technology, Engineering, and Mathematics Programming	2,348	-
Total	$ 44,143	$ 67,100

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, 2021 and 2020, the Organization's contributions to the plan were $3,478 and $1,281, respectively, and is included in employee benefits in the accompanying financial statements.

Note 7 – 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 8 – Paycheck Protection Program Loan Contributions

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

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, 2021 and 2020

Note 8 – 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 years ended December 31, 2021 and 2020, the Organization has used the entire proceeds from each 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 and 2020.

Note 9 – Reclassification

Certain with donor restricted net assets totaling $24,162 in the prior year financial statements were improperly released from without donor restricted net assets instead of with donor restricted net assets and have been reclassified for comparative purposes to conform with the presentation in the current year financial statements. The reclassification had no effect on the 2020 net assets or the change in net assets as previously reported.

Note 10 – 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:

2021		
Segments	**Program Fees**	**Concessions**
Timing of Revenue Recognition		
Services Transferred at a Point in Time	$ -	$ 2,696
Services Transferred Over Time	47,937	-
	$ 47,937	$ 2,696

2020		
Segments	**Program Fees**	**Concessions**
Timing of Revenue Recognition		
Services Transferred at a Point in Time	$ -	$ 2,323
Services Transferred Over Time	22,905	-
	$ 22,905	$ 2,323

Boys & Girls Clubs of the Northwoods-Antigo

Annual Budget

January through December 2022

	Budget
Ordinary Income/Expense	
Income	
1-4100 · Annual Campaign-Individual	72,000.00
1-4120 · Annual Campaign-Business	22,000.00
1-4140 · Annual Campaign- Foundations	46,000.00
1-4150 · Annual Campaign-Board & Staff	5,000.00
1-4160 · Contributions Received	6,850.97
1-4190 · In-Kind Donations	600.00
1-4200 · Restricted Contribution & Grant	116,100.00
1-4300 · Grants-Non Government	97,500.00
1-4350 · Grants-Local Gov,State,Federal	408,616.60
1-4400 · Fundraising Events	
1-4410 · Fundraising Sponsors	35,000.00
1-4420 · Fundraising InKind Donations	4,000.00
1-4430 · Fundraising Ticket Sales	17,725.00
1-4431 · Fundraising Raffles	
1-4400 · Fundraising Events - Other	26,500.00
Total 1-4400 · Fundraising Events	83,225.00
1-4500 · Program Fee Income	52,000.00
1-4510 · Concessions	4,500.00
1-4900 · Interest Income	300.00
1-4990 · Miscellaneous Income	3,150.00
Total Income	917,842.57
Cost of Goods Sold	
1-5100 · Fundraising Event Expense	
1-5105 · Fundraising Food Beverage Cost	10,000.00
1-5110 · Fundraising Entertainment	1,000.00
1-5115 · Fundraising Other Expenses	13,380.00
1-5120 · Fundraising Advertising	1,500.00
1-5125 · Fundraising Printing	750.00
1-5130 · Fundraising Facility Charge	150.00
1-5100 · Fundraising Event Expense - Other	0.00
Total 1-5100 · Fundraising Event Expense	26,780.00
Total COGS	26,780.00
Gross Profit	891,062.57
Expense	
1-4997 · Teen Center Rental	
1-6000 · Salaries & Wages	399,678.19
1-6003 · Salaries & Wages BGG	45,406.80
1-6004 · Salaries & Wages WIA3	22,819.68
1-6010 · Payroll Taxes Expense	29,000.00
1-6015 · Employee Benefits	29,283.84
1-6017 · Employee Uniforms	1,325.00
1-6020 · Training	6,000.00
1-6100 · Program Expense	
1-6101 · Summer Program Expense	10,000.00
1-6110 · Transportation Expense	9,980.00
1-6119 · Non Food Costs	4,000.00
1-6120 · Snack Expense	8,000.00
1-6121 · Summer Food Expense Account	11,250.00
1-6122 · Dinner Expense	12,500.00
1-6100 · Program Expense - Other	14,500.00
Total 1-6100 · Program Expense	70,230.00

	Budget
1-6130 · Concessions Expense	2,600.00
1-6200 · Advertising	2,850.00
1-6201 · Printing	4,600.00
1-6209 · Dues and Subscriptions	15,557.00
1-6210 · Licenses and Permits	339.50
1-6211 · Background Checks	
1-6212 · Drug Testing	648.00
1-6211 · Background Checks - Other	1,512.00
Total 1-6211 · Background Checks	2,160.00
1-6215 · Supplies	
1-6218 · Building Supply	12,000.00
1-6219 · Office Supply	4,500.00
Total 1-6215 · Supplies	16,500.00
1-6235 · Postage Expense	2,700.00
1-6245 · Staff Recognition/ Stewardship	3,000.00
1-6250 · Mileage Reimbursement/Hotel Exp	6,350.00
1-6251 · Cell Phone Reimbursement	1,200.00
1-6252 · Reimbursements / Parents	250.00
1-6255 · Meals & Entertainment	3,500.00
1-6270 · Accounting Expense	9,000.00
1-6275 · Bank, CR CD, Fees & Interest	3,996.00
1-6285 · Building Insurance-West Bend	
1-6286 · Vehicle Insurance	2,700.00
1-6287 · Van Insurance	
1-6285 · Building Insurance-West Bend - Other	16,414.56
Total 1-6285 · Building Insurance-West Bend	19,114.56
1-6300 · Technology Expenses	7,812.00
1-6320 · Repairs and Maintenence	158,655.00
1-6350 · Utilities	
1-6351 · Heat Bill	5,916.00
1-6352 · Electric Bill	4,824.00
1-6353 · Water Bill	2,190.00
1-6355 · Garbage Removal	1,200.00
1-6370 · Telephone Expense	7,048.00
Total 1-6350 · Utilities	21,178.00
1-6610 · Special Events Expense	5,500.00
1-6900 · Miscellaneous Expense	
1-7000 · Storage Unit	432.00
66900 · Reconciliation Discrepancies	
Total Expense	891,037.57
Net Ordinary Income	25.00
Net Income	25.00

BOYS & GIRLS CLUBS OF THE NORTHWOODS
Antigo Location
2021 Impact Report

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

OUR 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.

THE CLUB EXPERIENCE

The Boys & Girls Clubs of the Northwoods fills the gap between school and home. We provide a welcoming, positive environment in which kids and teens have fun, participate in life-changing programs and experiences, and build supportive relationships with peers and caring adults

3 Priority Outcomes

- Academic Success
- Healthy Lifestyles
- Good Character & Citizenship

23,286 meals served.

62% of members qualify for free & reduced lunch.

Member Demographics

414 Total Registered Members **+25%** increase from 2020!

The Club was open **177** days in 2021, with an average daily attendance of:

65 School Year

134 Summer Camp

134 Adult Staff & Volunteers

54 Volunteers **47** Professional Staff **33** Board & Committee Members

86% Members Ages 5-12

14% Members Ages 13-18

43% Live in Single-Parent Household

In 2022 we are setting records!!

Our Agenda for the Youth in Our Community

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

	The Need	What We Do	Club Impact
Out-of School Time Every young person should have access to a high-quality out-of-school time experience.	*Nationally, 7.7 million school-age children are home without adult supervision after school.*	*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.*	*51% of Club members feel safer at the Club compared to other after school options*
Safer Childhoods Every young person has a right to a safe, positive environment in which to learn and grow.	*29% of local youth grades 9-12 reported being bullied at least once during the past 12 months.*	*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.*	*78% of Club members report they feel like they can stand up for what is right, even if their friends dissagree.*
Health & Welness Every young person should be equipped to make healthy decisions resulting in positive social, emotional, and physical well-being..	*42% of local high school students reported having atleast one alcoholic drink and 13% offered drugs in the past 30 days.*	*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 members are 50% more likely to abstain from alcohol and drugs than their peers.*
Education, Career Readiness & Leadership Development Every young person deserves to be well prepared for life and career..	*12% of young people in Wisconsin fail to graduate from high school on time.*	*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.*	*91% of Club teens expect to graduate on time and 60% 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.	*Locally, nearly 20% of our youth live in poverty and nearly 50% live in low-income families.*	*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.*	*77% of Club members believe they can make a difference in their community and 22% of teens volunteer on a monthly basis.*

During our 2022 summer session, we have had an average daily attendance of 195 youth (48% increase), and our teen attendance has more than doubled since opening an off-site Teen Center, on June 13th. We have 80 teens registered and 45 of them are attending daily!

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
Website: availinc.org

August 31, 2022

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

Dear Mayor Brandt and Council Members,

AVAIL, Inc. is requesting that the City of Antigo continue to provide $20,000 in local match funds to assist victims of domestic and sexual violence. We continue to operate on a 24-hour basis, 365 days a year. We anticipate that bed space within the shelter will continue to be a precious commodity as we move closer to the colder months.

AVAIL strives to offer services that meet the needs of victims while doing what we can to lighten the burden of other area agencies. So far in 2022 we have provided 1,251 nights of shelter for men, women, and children. Our shelter residents ranged in age from one week to 62 years old.

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

Sincerely,

Melissa Cornelius
Executive Director