

## **Spirit Fund Opportunities Application**

*The below questions are required to be answered. Applicants can fill out in this form or create a document of your own. Attachments should be included in a single PDF with this application and emailed to [spirit@winnebagoountywi.gov](mailto:spirit@winnebagoountywi.gov). Applications will not be reviewed until after June 30. Submitted applications after June 30 will be considered on a rolling basis. This application covers requests under Government Identified Community Projects. Ideas or requests for County Government Projects should be sent to [spirit@winnebagoountywi.gov](mailto:spirit@winnebagoountywi.gov) and will be reviewed by the County Executive.*

### **Demographics/Basic Information**

Name of Organization: Boys & Girls Club of Oshkosh

Organization Website and social media: [www.bgcosh.org](http://www.bgcosh.org), Social media (Facebook, Instagram, LinkedIn, YouTube, Twitter: @bgcosh

Mailing Address: 501 E Parkway Ave, PO Box 411, Oshkosh, WI 54903

Application Point of Contact: Name, email, phone: Tracy Ogden, [tracyo@bgcosh.org](mailto:tracyo@bgcosh.org), 920-233-1414

CEO/Executive Director of Organization: Name, email, phone: Tracy Ogden, [tracyo@bgcosh.org](mailto:tracyo@bgcosh.org), 920-233-1414

Finance Director/Controller/CFO (if applicable): Name, email, phone: Dale Glen -Board Treasurer, [dale.Glen@claconnect.com](mailto:dale.Glen@claconnect.com), 920-233-1414

About the Organization: (history, mission, what do you do, who do you serve, etc):

The Boys & Girls Club of Oshkosh has served the Winnebago County community for 53 years by keeping to our mission of improving the lives of children and families. We serve over 3,000 each year. Our main location is in Downtown Oshkosh and we also have 14 after-school care sites with our newest one being at Omro Elementary School.

Our Club serves our members (55% of which are on free or reduced-price lunch) through many different programs in the areas of academic success, good character and citizenship and healthy lifestyles. We also have mentoring programming, mental health services and serve our members basic needs. All of this is provided to any member for only \$25 a year.

We are the largest youth serving agency in Winnebago County that provides basic needs to our Club members and their families. We provide onsite showers, clothing support, hygiene supply support, back to school support, rental and bill assistance, meals, mental health services and more.

With everything we do for our members, we see 100% of our seniors graduate on time, 82% of our mentoring students, for the 2021-2022 school year, had maintained or improved their math and reading grades, over 12,000 hours of tutoring have been completed this year, over 300 families had help with basic needs and overall 60% of our members feel that their Club experience is an exceptional one.

We have seen some significant growth in the last few years. We were able to add 5 new sites in the last 2 years, increased our attendance by 70%, we have waitlists of 100 kids the last 2 summers and have seen increase need to support our families to gain more self- sufficiency.

Number of paid staff: 20 full time and 75 part time

Describe the organization's ability to receive an award and comply with audit requirements:

Boys & Girls Club of Oshkosh is a financially strong organization that completes a third party audit each year. We comply with grant requirements from awards of \$1,000 to a million dollars. We also have completed a government funding audit for the last 3 years.

### **Project Information**

Name of the project: Boys & Girls Club of Oshkosh Hyde Family Community Center

Location of the project: Oshkosh

Estimated total cost of the project: \$18,000,000

Requested award from the Spirit Funding: \$750,000

How will the project improve the quality of life in the county for years to come?

The Hyde Family Community Center will provide the county with a centralized services center to help all residents with their economic and basic needs. The power of agencies working together will allow people to have better access to services in a timely manner and receive the wrap around care that will help them to succeed. The community center will be open to all residents for their needs to be met by the variety of service providers.

How many individuals does the project anticipate serving annually?

*Overall: 3,000*

*Within Winnebago County: 3,000*

What areas of the county will the project serve?

School District, zip code, or municipalities within Winnebago County:

Zip codes include: 54901, 54902, 54903, 54904, 54927, 54934, 54940, 54947, 54952, 54956, 54963, 54964, 54968, 54971, 54980, 54985, 54986

What is the process for tracking individuals served?

We will track individuals served through out database for all clients who use the Hyde Family Community Center. The database will track relevant demographic data, outcome tracking and more.

Will this project increase your operational budget? If so, what is the organization's plan to sustain and maintain the project?

With the expansion of the Boys & Girls Club of Oshkosh, we are estimating that our budget will go from \$3.3 million to \$3.75 million. We have established a \$1.5 million endowment for the new Community Center so it is supported long term. We are also being thoughtful on how we are going to fundraise into the future to support the increased budget.

### **Project Funding**

Please list funding sources (amount and funders) currently received or pledged as well as anticipated other sources of funding specific to the project.

- Personal Donors- \$5,175,545
- City ARPA Funds-\$1,600,000

- Head Start Program -\$1,500,000
- United States HUD Earmark -\$1,000,000
- Verve, a credit union-\$1,000,000
- Oshkosh Area Community Foundation-\$500,000
- JEK Foundation-\$500,000
- US Venture Foundation-\$300,000
- Alexandra Charitable Trust-\$300,000
- Amcor Foundation-\$250,000
- Bergstrom-\$250,000
- Kimberly-Clark-\$100,000
- JJ Keller-\$100,000
- Festival Foods-\$50,000
- Oshkosh Corporation-\$25,000
- Hyde Family-\$3,000,000
- Boys & Girls Club of Oshkosh Reserved Funds-\$350,000

Would Spirit Fund dollars be utilized as a match for other grants/awards/funding opportunities?  
If applying for other funds what is the timeline for a decision?

Spirit Funds would match dollars already raised.

Does the organization conduct a third-party audit? (Attach the most current audit report)

Yes.

Is the project dependent on receiving the full amount requested?

No, we will be able to continue our project with less funding.

Does the proposed program involve collaboration with other organizations? (This is defined as organizations that have an established MOU or at a minimum, a strong, 2-way working relationship that together address problems and deliver outcomes that are not easily or effectively achieved by working alone.)

Yes. Please see attached proposed scope for collaborative partners.

### **Government Funding**

Does the organization regularly receive other government funding (local, state, or federal)? (list government and the amount)

We receive CACFP (\$80,000) and SFSP (\$75,000) for our food program. We also receive pass through funding through our Boys & Girls Club State Alliance for educational programming. This includes Wisconsin After 3- \$55,000 and Be Great Graduate -\$65,000.

What percent of this project will be funded by government funds (local, county, state & federal)?

Currently, this project is 14% funded by state or federal funding.

Has the organization received ARPA funds from any municipality, state, or federal government?

We have received ARPA funding from the City of Oshkosh.

Please list all funding received from Winnebago County in the last 5 years.

None.

**Applicant Agrees:**

By submitting this application, the applicant agrees to the following

- The individual submitting the application is authorized to apply for the funds on behalf of the organization
- The project will be completed by December 31, 2026
- The funds may not be spent on operational needs or as a pilot program
- The organization may be required to conduct a third-party audit of the funds
- The organization may be requested to attend a funding interview
- The individual and key leaders of the organization have read the Spirit Fund Framework Document and Funding Opportunities Information located on the county's website

**Attachment Checklist:**

- Application Document
- Project Budget
- Most Current Audit Report
- Proposed Scope of Work
- Timeline for the Project
- Organization's 2023 Operating Budget

## Boys & Girls Club Capital Campaign

### Committed Income

Personal Donors	\$	5,175,545.00
City ARPA Funds	\$	1,600,000.00
Head Start Committed Funds for their renovations	\$	1,500,000.00
United States HUD Earmark	\$	1,000,000.00
Verve, a credit union	\$	1,000,000.00
Oshkosh Area Community Foundation	\$	500,000.00
JEK Foundation	\$	500,000.00
US Venture Foundation	\$	300,000.00
Alexandra Charitable Trust	\$	300,000.00
Amtcor Foundation	\$	250,000.00
Bergstrom	\$	250,000.00
Kimberly-Clark	\$	100,000.00
JJ Keller	\$	100,000.00
Festival Foods	\$	50,000.00
Oshkosh Corporation	\$	25,000.00
Hyde Family	\$	3,000,000.00
Boys & Girls Club of Oshkosh Reserved Funds	\$	350,000.00
<b>Total</b>	<b>\$</b>	<b>16,000,545.00</b>
<b>Pending Income</b>	<b>\$</b>	<b>2,000,000.00</b>
<b>Total</b>	<b>\$</b>	<b>18,000,545.00</b>

### Expenses

Design & Management	\$	664,750.00
Sitework	\$	1,886,163.00
Community Center/Teen Center/Administrative Offices	\$	7,543,750.00
Middle School Renovation	\$	468,352.00
Elementary School Renovation	\$	530,818.00
Headstart	\$	1,938,418.00
Gym	\$	2,147,847.00
Security Features(low voltage, cameras, etc.)	\$	1,000,000.00
Interior Furnishings	\$	200,000.00
Garage	\$	130,000.00
Playground	\$	60,000.00
Building Signage	\$	60,000.00
IT and Audio/Visual	\$	115,000.00
Contingency	\$	1,025,447.00
Removal of houses for clean site for expansion	\$	230,000.00
<b>Total</b>	<b>\$</b>	<b>18,000,545.00</b>

Detail on breakdown for expenses is available on request.



# Boys & Girls Club of Oshkosh, Inc.

Financial Statements and Supplementary  
Information

Years Ended December 31, 2021 and 2020



**BOYS & GIRLS CLUB**  
OF OSHKOSH

**WIPFLI**



## **Independent Auditor's Report**

Board of Directors  
Boys & Girls Club of Oshkosh, Inc.  
Oshkosh, Wisconsin

### ***Report on the Audit of the Financial Statements***

#### ***Opinion***

We have audited the accompanying financial statements (the "financial statements") of Boys & Girls Club of Oshkosh, Inc. (the "Organization"), a nonprofit organization, which comprise the statements of financial position as of December 31, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Boys & Girls Club of Oshkosh, Inc. as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America ("GAAP").

#### ***Basis for Opinion***

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

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Boys & Girls Club of Oshkosh, Inc.'s ability to continue as a going concern for one year after the date the financial statements are available to be issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

### ***Supplementary Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



***Other Reporting Required by Government Auditing Standards and the Provider Agency Audit Guide***

In accordance with *Government Auditing Standards* and the *Provider Agency Audit Guide*, we have also issued our report dated June 20, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Boys & Girls Club of Oshkosh, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the *Provider Agency Audit Guide* in considering the Organization's internal control over financial reporting and compliance.

*Wipfli LLP*

Wipfli LLP

June 20, 2022

Green Bay, Wisconsin

# Boys & Girls Club of Oshkosh, Inc.

## Statements of Financial Position

<i>December 31, 2021 and 2020</i>	2021	2020
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 1,989,666	\$ 1,610,155
Restricted cash and cash equivalents	1,170,914	731,818
Accounts receivable	23,197	2,382
Prepaid expenses and other	24,934	18,345
Promises to give - Current portion	525,012	226,561
Total current assets	3,733,723	2,589,261
Other assets:		
Promises to give - Net	393,340	167,514
Beneficial interest in assets held by the Community Foundation	4,291,174	3,690,808
Beneficial interest in trusts	252,502	232,858
Total other assets	4,937,016	4,091,180
Property and equipment - Net	4,471,597	4,105,532
<b>TOTAL ASSETS</b>	<b>\$ 13,142,336</b>	<b>\$ 10,785,973</b>
<b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Current portion of note payable	\$ -	\$ 53,662
Accounts payable	106,440	20,585
Accrued liabilities	28,986	27,103
Funds held for others	60,750	35,182
Total current liabilities	196,176	136,532
Long-term liabilities - Note payable	-	214,646
Net assets:		
Without donor restrictions:		
Undesignated	5,873,259	4,881,965
Board designated:		
Property and equipment	459,077	483,336
Programs	133,523	301,167
Total net assets without donor restrictions	6,465,859	5,666,468
Net assets with donor restrictions	6,480,301	4,768,327
Total net assets	12,946,160	10,434,795
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 13,142,336</b>	<b>\$ 10,785,973</b>

See accompanying notes to financial statements.

# Boys & Girls Club of Oshkosh, Inc.

## Statement of Activities

Year Ended December 31, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Contributions	\$ 731,186	\$ 1,492,753	\$ 2,223,939
In-kind contributions	134,115	-	134,115
Special events revenue - Net	209,295	-	209,295
Grant revenue	1,216,087	322,078	1,538,165
Membership dues	12,435	-	12,435
Program fees and vending	296,837	-	296,837
Rental income	52,480	-	52,480
Miscellaneous	12,807	-	12,807
Interest income	1,369	-	1,369
Loss on sale of assets	(148)	-	(148)
Net assets released from restrictions	697,808	(697,808)	-
<b>Total support and revenue</b>	<b>3,364,271</b>	<b>1,117,023</b>	<b>4,481,294</b>
Expenses:			
Program services	1,913,757	-	1,913,757
Management and general	466,057	-	466,057
Fundraising	259,544	-	259,544
<b>Total expenses</b>	<b>2,639,358</b>	<b>-</b>	<b>2,639,358</b>
<b>Total support and revenue in excess of expenses</b>	<b>724,913</b>	<b>1,117,023</b>	<b>1,841,936</b>
Other changes in net assets:			
Change in beneficial interest in assets held by the Community Foundation	61,565	480,935	542,500
Distributions from the Community Foundation	12,913	94,372	107,285
Change in beneficial interest in trusts	-	19,644	19,644
<b>Total other changes in net assets</b>	<b>74,478</b>	<b>594,951</b>	<b>669,429</b>
<b>Changes in net assets</b>	<b>799,391</b>	<b>1,711,974</b>	<b>2,511,365</b>
<b>Net assets beginning of year</b>	<b>5,666,468</b>	<b>4,768,327</b>	<b>10,434,795</b>
<b>Net assets end of year</b>	<b>\$ 6,465,859</b>	<b>\$ 6,480,301</b>	<b>\$ 12,946,160</b>

See accompanying notes to financial statements.

# Boys & Girls Club of Oshkosh, Inc.

## Statement of Activities

Year Ended December 31, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Support and revenue:			
Contributions	\$ 834,962	\$ 1,104,030	\$ 1,938,992
In-kind contributions	148,261	-	148,261
Special events revenue - Net	134,612	-	134,612
Grant revenue	1,087,775	103,838	1,191,613
Membership dues	14,703	-	14,703
Program fees and vending	222,689	-	222,689
Rental income	48,631	-	48,631
Miscellaneous	20,533	-	20,533
Interest income	39,647	-	39,647
Loss on sale of assets	(2,226)	-	(2,226)
Net assets released from restrictions	451,336	(451,336)	-
<b>Total support and revenue</b>	<b>3,000,923</b>	<b>756,532</b>	<b>3,757,455</b>
Expenses:			
Program services	1,911,270	-	1,911,270
Management and general	484,137	-	484,137
Fundraising	321,306	-	321,306
<b>Total expenses</b>	<b>2,716,713</b>	<b>-</b>	<b>2,716,713</b>
<b>Total support and revenue in excess of expenses</b>	<b>284,210</b>	<b>756,532</b>	<b>1,040,742</b>
Other changes in net assets:			
Change in beneficial interest in assets held by the Community Foundation	34,429	183,933	218,362
Distributions from the Community Foundation	-	82,427	82,427
Change in beneficial interest in trusts	-	13,178	13,178
<b>Total other changes in net assets</b>	<b>34,429</b>	<b>279,538</b>	<b>313,967</b>
<b>Changes in net assets</b>	<b>318,639</b>	<b>1,036,070</b>	<b>1,354,709</b>
<b>Net assets beginning of year</b>	<b>5,347,829</b>	<b>3,732,257</b>	<b>9,080,086</b>
<b>Net assets end of year</b>	<b>\$ 5,666,468</b>	<b>\$ 4,768,327</b>	<b>\$ 10,434,795</b>

See accompanying notes to financial statements.

# Boys & Girls Club of Oshkosh, Inc.

## Statement of Functional Expenses

Year Ended December 31, 2021

	2021						
	Core Services	School Age Childcare	Summer Food Service	Total Program Services	Management and General	Fundraising	Total
Salaries	\$ 717,212	\$ 253,422	\$ 18,161	\$ 988,795	\$ 170,213	\$ 203,834	\$ 1,362,842
Health and pension benefits	88,038	18,153	1,706	107,897	68,468	31,809	208,174
Payroll taxes	46,521	2,683	1,278	50,482	32,063	23,901	106,446
Professional fees	5,019	2,777	-	7,796	32,303	-	40,099
Supplies	251,977	7,779	46,319	306,075	4,766	-	310,841
Telephone	3,860	4,460	-	8,320	12,122	-	20,442
Postage	169	9	-	178	1,991	-	2,169
Occupancy	52,365	-	-	52,365	4,554	-	56,919
Depreciation	203,878	-	-	203,878	17,729	-	221,607
Rent and maintenance	67,707	356	-	68,063	845	-	68,908
Printing	167	-	-	167	-	-	167
Travel	50,671	692	-	51,363	6,910	-	58,273
Conferences and training	3,475	-	-	3,475	30,906	-	34,381
Directors' and officers' insurance	-	-	-	-	10,294	-	10,294
Dues	-	-	-	-	35,044	-	35,044
Bank charges	-	-	-	-	7,944	-	7,944
Marketing and development	-	-	-	-	28,287	-	28,287
Miscellaneous	24,656	-	-	24,656	-	-	24,656
Bad debt expense	-	-	-	-	1,185	-	1,185
Interest	-	-	-	-	433	-	433
Peterson Dental	5,000	-	-	5,000	-	-	5,000
Mentor/Great Futures Grant	181	-	-	181	-	-	181
Mentor/Catalpa Grant	4,792	-	-	4,792	-	-	4,792
Unmet needs	19,022	-	-	19,022	-	-	19,022
Scholarships	11,252	-	-	11,252	-	-	11,252
Total expenses included in the expense section of the statement of activities	1,555,962	290,331	67,464	1,913,757	466,057	259,544	2,639,358
Plus expenses netted with revenue on the statement of activities:							
Cost of direct benefits to donors	-	-	-	-	-	99,574	99,574
Total expenses	\$ 1,555,962	\$ 290,331	\$ 67,464	\$ 1,913,757	\$ 466,057	\$ 359,118	\$ 2,738,932

See accompanying notes to financial statements.



**Boys & Girls Club of Oshkosh, Inc.**  
**Statement of Functional Expenses (Continued)**  
Year Ended December 31, 2020

	2020						
	Core Services	School Age Childcare	Summer Food Service	Total Program Services	Management and General	Fundraising	Total
Salaries	\$ 728,697	\$ 221,072	\$ 14,597	\$ 964,366	\$ 138,101	\$ 251,544	\$ 1,354,011
Health and pension benefits	75,390	13,599	1,651	90,640	65,922	39,175	195,737
Payroll taxes	38,047	2,738	1,231	42,016	40,402	30,587	113,005
Professional fees	5,018	2,327	-	7,345	43,906	-	51,251
Supplies	307,217	7,564	37,679	352,460	5,872	-	358,332
Telephone	4,684	3,833	-	8,517	11,400	-	19,917
Postage	705	422	-	1,127	1,957	-	3,084
Occupancy	50,797	-	-	50,797	4,417	-	55,214
Depreciation	225,857	-	-	225,857	19,640	-	245,497
Rent and maintenance	60,893	304	-	61,197	6,100	-	67,297
Printing	145	-	-	145	-	-	145
Travel	6,815	180	-	6,995	929	-	7,924
Conferences and training	5,805	14	-	5,819	27,406	-	33,225
Directors' and officers' insurance	-	-	-	-	11,146	-	11,146
Dues	-	-	-	-	38,842	-	38,842
Bank charges	-	-	-	-	5,199	-	5,199
Marketing and development	-	-	-	-	51,662	-	51,662
Miscellaneous	12,583	-	-	12,583	-	-	12,583
Bad debt expense	-	-	-	-	4,145	-	4,145
Interest	-	-	-	-	7,091	-	7,091
Peterson Dental	10,000	-	-	10,000	-	-	10,000
Mentor/Great Futures Grant	2,418	-	-	2,418	-	-	2,418
Mentor/Catalpa Grant	24,022	-	-	24,022	-	-	24,022
Unmet needs	30,178	-	-	30,178	-	-	30,178
Scholarships	14,788	-	-	14,788	-	-	14,788
Total expenses included in the expense section of the statement of activities	1,604,059	252,053	55,158	1,911,270	484,137	321,306	2,716,713
Plus expenses netted with revenue on the statement of activities:							
Cost of direct benefits to donors	-	-	-	-	-	69,111	69,111
Total expenses	\$ 1,604,059	\$ 252,053	\$ 55,158	\$ 1,911,270	\$ 484,137	\$ 390,417	\$ 2,785,824

See accompanying notes to financial statements.

# Boys & Girls Club of Oshkosh, Inc.

## Statement of Cash Flows

<i>Years Ended December 31, 2021 and 2020</i>	2021	2020
Change in cash and cash equivalents:		
Cash flows from operating activities:		
Change in net assets	\$ 2,511,365	\$ 1,354,709
Adjustments to reconcile change in net assets to cash flows from operating activities:		
Depreciation	221,607	245,497
Loss on disposition of assets	-	2,226
Contribution of beneficial interest in trusts	-	(78,403)
Change in beneficial interest in assets held by the Community Foundation	(542,500)	(218,362)
Change in beneficial interest in trusts	(19,644)	(13,178)
Bad debt expense	1,185	4,145
Changes in operating assets and liabilities:		
Accounts receivable	(20,815)	30,551
Promises to give	(525,462)	(5,442)
Prepaid expenses and other	(6,589)	(18,345)
Accounts payable	8,881	10,788
Accrued liabilities	1,883	(10,379)
Funds held for others	25,568	10,445
Total adjustments	(855,886)	(40,457)
Net cash flows from operating activities	1,655,479	1,314,252
Cash flows from investing activities:		
Cash paid for beneficial interest in assets held by the Community Foundation	(57,867)	(58,265)
Purchase of property and equipment	(510,697)	(537,795)
Net cash flows from investing activities	(568,564)	(596,060)
Cash flows from financing activities -		
Principal payments on long-term debt	(268,308)	-
Net change in cash and cash equivalents	818,607	718,192
Cash and cash equivalents, beginning of year	2,341,973	1,623,781
Cash and cash equivalents, end of year	\$ 3,160,580	\$ 2,341,973

# Boys & Girls Club of Oshkosh, Inc.

## Statement of Cash Flows (Continued)

<i>Years Ended December 31, 2021 and 2020</i>	2021	2020
<b>Supplemental Schedule of Noncash Investing Activities:</b>		
Fixed assets acquired with debt	\$ -	\$ 268,308
<b>Reconciliation of cash and cash equivalents:</b>		
Cash and cash equivalents	\$ 1,989,666	\$ 1,610,155
Restricted cash and cash equivalents	1,170,914	731,818
<b>Totals</b>	<b>\$ 3,160,580</b>	<b>\$ 2,341,973</b>

See accompanying notes to financial statements.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies

#### Nature of Operations

The Boys & Girls Club of Oshkosh, Inc. (the "Organization") is a nonprofit organization that provides program services and structured activities for youth in Oshkosh, Wisconsin. The primary sources of revenues are from public support, grants, and program fees.

The Organization operates the following programs:

- Core Services - Education and recreation programs for school-age children.
- School-Age Childcare - Licensed childcare is offered at six elementary schools each day from dismissal until as late as 6:00 p.m.
- Summer Food Service - Free lunch, dinner, and snacks are served to all Club participants at all locations every day during summer vacation.

#### Basis of Presentation

The financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).

#### Use of Estimates

The preparation of the financial statements in accordance with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Net Assets

Net assets and revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

**Net assets without donor restrictions:** Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for property and equipment and programs.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Net Assets (Continued)**

**Net assets with donor restrictions:** Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### **Cash and Cash Equivalents**

The Organization considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents.

#### **Restricted Cash and Cash Equivalents**

Restricted cash and cash equivalents represent cash amounts that are subject to donor-imposed stipulations that can be fulfilled and removed by actions of the Organization pursuant to those stipulations.

#### **Accounts Receivable**

Accounts receivable consist primarily of grant reimbursements. Amounts are reviewed for collectability by management and an allowance for doubtful accounts is recorded as needed based on collection history, third party contracts, customer attributes, other circumstances. The Organization considers these receivables to be collectible and, therefore, no allowance for uncollectible amounts has been recorded.

#### **Promises to Give**

Unconditional promises to give are recorded as receivables in the year pledged. Conditional promises to give are recognized only when the conditions on which they depend are substantially met. Promises to give whose eventual uses are restricted by the donors are recorded as increases in net assets with donor restrictions. Promises to give to be collected in future periods are also recorded as an increase to net assets with donor restrictions and reclassified to net assets without donor restrictions when received, unless the donor's intention is to support current-period activities. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Promises to give expected to be collected in less than one year are reported at net realizable value. Promises to give that are expected to be collected in future years are recorded at the present value of estimated future cash flows on a discounted basis applicable to the years in which the promises were received. The amortization of the discount is recognized as contribution income over the duration of the pledge.



# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Promises to Give (Continued)**

Management individually reviews all past due promises to give balances and estimates the portion, if any, of the balance that will not be collected. The carrying amounts of promises to give are reduced by allowances that reflect management's estimate of uncollectible amounts. At December 31, 2021 and 2020, management has estimated that all promises to give are collectible and has not provided an allowance for uncollectible promises to give.

#### **Fair Value Measurements**

Fair value is the price that would be received when an asset is sold or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore, requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

#### **Beneficial Interest in Assets Held by Community Foundation**

The Organization has placed funds with Oshkosh Area Community Foundation ("Community Foundation") for the benefit of the Organization. The Organization granted variance power to the Community Foundation, which allows the Community Foundation to modify any condition or restriction on its distributions for any specified charitable purpose or to any specified organization if, in the sole judgment of the Community Foundation's Board of Directors, such restriction or condition becomes unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community. The funds are held and invested by the Community Foundation for our benefit and are reported at fair value in the statements of financial position, with distributions and changes in fair value recognized in the statements of activities.

#### **Beneficial Interests in Perpetual Trusts**

The Organization has been named as an irrevocable beneficiary of several perpetual trusts held and administered by independent trustees. Perpetual trusts provide for the distribution of the net income of the trusts; however, the Organization will never receive the assets of the trusts. At the date the Organization receives notice of a beneficial interest, a contribution with donor restrictions of a perpetual nature is recorded in the statements of activities, and a beneficial interest in trust is recorded in the statements of financial position at the fair value of the underlying trust assets. Thereafter, beneficial interests in the trusts are reported at the fair value of the trusts' assets in the statements of financial position, with trust distributions and changes in fair value recognized in the statements of activities.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Property and Equipment

All acquisitions and improvements of property and equipment of \$1,000 or more are capitalized while all expenditures for repairs and maintenance that do not materially prolong the useful lives of assets are expensed. Purchased property and equipment is carried at cost. Donated property and equipment is carried at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated lives of the assets as follows:

Buildings	7 to 40 years
Equipment and vehicles	5 to 10 years

#### Impairment of Long-Lived Assets

The Organization reviews long-lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset and its fair value are less than the carrying amount of that asset. The Organization has not recognized any impairment of long lived assets during 2021 or 2020.

#### Funds Held for Others

At times, the Organization can hold funds established by unrelated organizations as agency transactions or in a fiscal agent capacity. These funds are reflected as liabilities in the statements of financial position and no revenues or expenditures are reported in the statements of activities as these are fiscal agent activities.

#### Revenue Recognition

##### Contributions

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized
- An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Revenue Recognition (Continued)**

Unconditional contributions or conditional contributions in which the conditions have been substantially met or explicitly waived by the donor are recorded as support with or without donor restrictions, depending on the existence and nature of any donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

#### Membership Revenue

Membership to the Organization provides school-day access to the Organization's facilities. A contract is formed when the customer purchases a membership and completes and signs a membership application. There are several performance obligations: access to the facilities and services provided by the Organization, which are not separately priced and are, therefore, considered to be one performance obligation and discounted program service fees. Memberships are annual and are renewed on September 1. Financial assistance is available based on income and family size. The transaction price is based on predetermined rates depending on the number of children participating in the program but does not exceed \$50 per family. Revenue is recognized when paid and there are no contract assets, contract liabilities, or receivables from contracts with customers as management considers the calculated impact of potential amounts to be immaterial.

#### Program Fees and Vending

Program service fees are earned in exchange for providing programming, such as arts, music, sports, STEM, mentoring, teen nights, and educational readiness. These programs are offered throughout the year and are short-term in nature. Transaction prices are set depending on the program and are paid at the time the program is delivered. The Organization also offers after school care for between one and five days a week, and changes to weekly attendance must be made by Wednesday of the previous week to avoid being charged for days the child is not in attendance. The transaction price varies depending on the number of children and the number of days per week. Revenue is recognized over time when the programs are provided as the individuals are simultaneously receiving and consuming the benefits. The Organization feels the output method is the most faithful depiction of the transfer of goods or services (i.e., each program provided) as neither the individuals nor the Organization is obligated beyond those terms. There are no contract assets, contract liabilities, or receivables from contracts with customers.

Vending sales are provided onsite for cash payment at the time of sale. Revenue is recognized at the point of sale.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

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### **Note 1: Summary of Significant Accounting Policies (Continued)**

#### **Revenue Recognition (Continued)**

##### Special Events

Revenue from special events contains an exchange element based on the value of benefits provided and a contribution element for the difference between the total amount paid and the exchange element. The Organization recognizes the exchange portion of special events revenue equal to the fair value of direct benefits to donors when the event takes place and contribution revenue for the excess received. Revenues from exchange transactions are deferred until the event occurs and are recognized at a point in time when the event occurs. Unearned revenue from special events is reflected as accrued liabilities on the statements of financial position. Revenues from the contribution portion are reported as increases in net assets with donor restrictions when received and released from restriction when the event occurs.

##### **In-Kind Contributions**

The Organization records various type of in-kind contributions, including professional services, equipment, and supplies. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets, or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. The amounts reflected in the accompanying financial statements as in-kind contributions are offset by a like amount included in assets or expenses. In addition, the Organization receives a significant amount of skilled, contributed time, which does not meet the two recognition criteria above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements.

##### **Grant Revenue**

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

**Grant Awards That Are Contributions** - Grants awards that are contributions are evaluated for conditions and recognized as revenue when conditions in the award are satisfied. Unconditional awards are recognized as revenue when the award is received. Amounts received in which conditions have not been met are reported as a refundable advance liability.

**Grant Awards That Are Exchange Transactions** - Exchange transactions are those in which the resource provider or grantor receives a commensurate value in exchange for goods or services transferred. Revenue is recognized when control of the promised goods or services is transferred to the customer (grantor) in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Amounts received in excess of recognized revenue are reflected as accrued liabilities.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

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### Note 1: Summary of Significant Accounting Policies (Continued)

#### Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include repairs and maintenance and depreciation, which are allocated on a square footage basis, while the remaining natural expense categories are allocated on the basis of estimates of time and effort.

#### Income Taxes

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Organization's tax-exempt purpose is subject to taxation on unrelated business income. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation. The Organization is also exempt from Wisconsin income taxes.

The Organization assesses whether it is more likely than not that a tax position will be sustained upon examination of the technical merits or the position, assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of the tax position is not recognized in the financial statements. The Organization recorded no assets or liabilities for uncertain tax positions or unrecognized tax benefits.

#### New Accounting Pronouncements

In September 2020, the Financial Accounting Standards Board issued Accounting Standards Update 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Non-Financial Assets* (Topic 958). The amendments in this update will require entities to present contributed nonfinancial assets as a separate line item in the statement of activities, expand disclosures on the various contributed nonfinancial assets recognized, including disaggregated category types, the valuation techniques and inputs used to arrive at fair value, and the policy for either monetizing or utilizing contributed nonfinancial assets. The amendments in this update are effective for annual financial statements issued for fiscal years beginning after June 15, 2021, applied on a retrospective basis. Early adoption is permitted. The Organization is currently evaluating the impact this standard will have on its financial statements.

#### Subsequent Events

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through June 20, 2022, which is the date the financial statements were available to be issued.



# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

### Note 2: Liquidity and Availability of Financial Resources

Financial assets available for general expenditure, that is without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following for the years ended December 31:

	2021	2020
Cash and cash equivalents	\$ 3,160,580	\$ 2,341,973
Accounts receivable	23,197	2,382
Current portion of promises to give	525,012	226,561
Beneficial interest in trusts	252,502	232,858
Beneficial interest in assets held by Community Foundation	4,291,174	3,690,808
Subtotal financial resources	8,252,465	6,494,582
Less: Cash held for others	(60,750)	(35,182)
Less: Board-designated net assets	(592,600)	(784,503)
Less: Restricted net assets	(6,480,301)	(4,768,327)
Totals	\$ 1,118,814	\$ 906,570

The Organization strives to maintain liquid financial assets sufficient to cover 90 days of general expenditures. The Organization also has net assets set aside as designated for specific purposes. If necessary, the Board could change the designation and utilize these net assets for liquidity needs.

### Note 3: Concentration of Credit Risk

The Organization maintains cash balances at financial institutions where the accounts are insured by the Federal Deposit Insurance Corporation (FDIC) for up to \$250,000. At certain times during the year, cash balances may be in excess of FDIC coverage. The Organization has not experienced any losses in such accounts, and believes it is not exposed to any significant credit risk on cash.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

### Note 4: Property and Equipment

A summary of property and equipment is as follows, as of December 31:

	2021	2020
Land and land improvements	\$ 1,896,831	\$ 1,491,763
Buildings and building improvements	5,115,626	5,112,578
Equipment	753,461	748,943
Vehicles	285,944	210,484
Construction in progress	102,615	3,740
Subtotal property and equipment	8,154,477	7,567,508
Less: Accumulated depreciation	3,682,880	3,461,976
Property and equipment - net	\$ 4,471,597	\$ 4,105,532

### Note 5: Promises to Give

Promises to give as of December 31, are due as follows:

	2021	2020
Promises to give	\$ 952,839	\$ 405,584
Less: Unamortized discount	34,487	11,509
Net promises to give	918,352	394,075
Less: Current portion	525,012	226,561
Promises to give, long-term	\$ 393,340	\$ 167,514
Amounts due in:		
Less than one year	\$ 525,012	\$ 226,561
One to five years	427,827	179,023
Total promises to give	\$ 952,839	\$ 405,584

Promises to give receivable in more than one year are discounted at 3.25%. A reserve for uncollectible amounts was not deemed necessary by management after evaluating the collection history and creditworthiness of the donors.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

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### Note 6: Beneficial Interest in Assets Held by Community Foundation

The Organization is the sole beneficiary of several funds held by the Community Foundation, a Wisconsin charitable organization. The Community Foundation may distribute to the Organization a portion of the Funds' net annual income upon the Organization's request, as long as the market value of the Fund does not fall below the original cost of the gift. The agreements governing the assets include a variance power allowing the Community Foundation to modify restrictions on distributions from the funds.

The funds' aggregate market value at December 31, 2021 and 2020, was \$4,291,174 and \$3,690,808, respectively. As shown in Note 7, several of the funds contain balances that bear donor restrictions in perpetuity, and appreciation in the value is considered an increase in net assets with donor restrictions for appropriation by the Board of Directors to meet operating needs. The Organization has also deposited funds in separate Community Foundation accounts that are without donor restrictions.

In addition, the Organization is named as a beneficiary of several funds established by donors and owned and held by the Community Foundation. The Organization can receive annual distributions from the Elaine and Robert Oeflein Fund and Marc Dosogne Maintenance Fund for general operations and building maintenance and repairs. The value of these funds is not recorded in the statements of financial position as the donor granted variance power to the Community Foundation.

### Note 7: Endowment Funds

The Board has interpreted the Wisconsin Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the date of the donor-restricted endowment funds, unless there are explicit donor stipulations to the contrary. As a result of this interpretation, the Organization retains in perpetuity (a) the original value of initial and subsequent gift amounts, including promises to give net of discount and allowance for doubtful accounts donated to the Endowment and (b) any accumulations to the endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure by us in a manner consistent with the standard of prudence prescribed by UPMIFA. We consider the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- The duration and preservation of the fund
- The purposes of the organization and the donor-restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the organization
- The investment policies of the organization

The primary long-term financial objective for the Organization's endowments is to preserve the real purchasing power of endowment assets and income after accounting for endowment spending and costs of portfolio management. The endowment funds are managed by the Community Foundation and are subject to the Community Foundation's investment policies and objectives.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

### Note 7: Endowment Funds (Continued)

Composition of endowment net assets for the year ended December 31, 2021, were as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Trust Account - Fund A	\$ -	\$ 1,671,966	\$ 1,671,966
Charles F. Hyde Jr Youth of the Year Scholarship - Fund D	-	653,693	653,693
Unmet needs endowment	-	1,046,936	1,046,936
Mental Wellness Fund	-	67,792	67,792
<b>Totals</b>	<b>\$ -</b>	<b>\$ 3,440,387</b>	<b>\$ 3,440,387</b>

Composition of endowment net assets for the year ended December 31, 2020, were as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment Trust Account - Fund A	\$ -	\$ 1,465,125	\$ 1,465,125
Charles F. Hyde Jr Youth of the Year Scholarship - Fund D	-	563,512	563,512
Unmet needs endowment	-	865,513	865,513
Mental Wellness Fund	-	57,547	57,547
<b>Totals</b>	<b>\$ -</b>	<b>\$ 2,951,697</b>	<b>\$ 2,951,697</b>

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). There were no funds that were underwater at December 31, 2021 or 2020.

Changes in endowment net assets for the year ended December 31, 2021, are as follows:

	With Donor Restrictions - Accumulated Earnings	With Donor Restrictions - Endowment Corpus	Total Endowments With Donor Restrictions
Balance at beginning of year	\$ 1,011,144	\$ 1,940,553	\$ 2,951,697
Contributions	-	53,350	53,350
Amounts appropriated for expenditure	(83,568)	-	(83,568)
Net appreciation	518,908	-	518,908
<b>Balance at end of year</b>	<b>\$ 1,446,484</b>	<b>\$ 1,993,903</b>	<b>\$ 3,440,387</b>

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

### Note 7: Endowment Funds (Continued)

Changes in endowment net assets for the year ended December 31, 2020, are as follows:

	With Donor Restrictions - Accumulated Earnings	With Donor Restrictions - Endowment Corpus	Total Endowments With Donor Restrictions
Balance at beginning of year	\$ 830,252	\$ 1,883,303	\$ 2,713,555
Contributions	-	57,250	57,250
Amounts appropriated for expenditure	(59,304)	-	(59,304)
Net appreciation	240,196	-	240,196
Balance at end of year	\$ 1,011,144	\$ 1,940,553	\$ 2,951,697

### Note 8: Fair Value Measurements

The fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There have been no changes in the methodologies used at December 31, 2021. Following is a description of the valuation methodologies used for assets measured at fair value.

#### Beneficial Interest in Trusts

The Organization has been named as an income beneficiary of three trusts. The trust agreements allow for distribution of 5%, 10%, and 25% of the annual investment income earned by the trusts to the Organization. The Organization has used a defined percentage of interest of the fair value of the trust assets to determine the fair value of the beneficial interests. The unobservable inputs to the valuation are the underlying assets at the trusts and their investment policy; therefore, these investments are classified as Level 3 assets within the fair value hierarchy.

#### Beneficial Interest in Assets Held by Community Foundation

Beneficial interest in assets held by the Community Foundation represents amounts held by the Oshkosh Area Community Foundation. The Community Foundation invests the assets held in the funds. The income can be distributed. For investments related to Board-designated funds, the principal may be distributed if approved in writing by two-thirds of the members of the Organization's governing body and a majority of the governing body of the Community Foundation. The Organization has used the fair value of its pro-rata share of the investment pool held by the Community Foundation to determine the fair value of the beneficial interest. The unobservable inputs to the valuation are the underlying assets at the Community Foundation; therefore, these investments are classified as Level 3 assets within the fair value hierarchy.



# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

### Note 8: Fair Value Measurements (Continued)

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the fair value hierarchy, as of December 31, 2021:

	Total Assets at Fair Value	Recurring Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Beneficial interest in assets held by the Community Foundation	\$ 4,291,174	\$ -	\$ -	\$ 4,291,174
Beneficial interest in trusts	252,502	-	-	252,502
<b>Totals</b>	<b>\$ 4,543,676</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,543,676</b>

The following table presents the balances of assets and liabilities measured at fair value on a recurring basis by level within the fair value hierarchy, as of December 31, 2020:

	Total Assets at Fair Value	Recurring Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Beneficial interest in assets held by the Community Foundation	\$ 3,690,808	\$ -	\$ -	\$ 3,690,808
Beneficial interest in trusts	232,858	-	-	232,858
<b>Totals</b>	<b>\$ 3,923,666</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,923,666</b>

There were no liabilities measured at fair value on a recurring basis and no assets or liabilities measured at fair value on a nonrecurring basis as of December 31, 2021 and 2020.

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

### Note 9: Net Assets with Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods at December 31:

	2021	2020
Subject to expenditure for specified purpose:		
Unmet Needs	\$ 734,641	\$ 569,280
Scholarships, equipment, and dental	251,170	148,198
STEM	90,926	11,675
Special Events	70,938	44,045
Tree from Seeds Mental Health	291,946	286,738
Building improvements	1,500,563	788,865
Outdoor and recreation	417,537	365,653
Big Futures Mentoring	70,423	-
Other	22,721	34,208
Subtotal	3,450,865	2,248,662
Subject to the passage of time:		
Beneficial interest in assets held by the Community Foundation	531,114	314,129
Big Futures Mentoring unconditional promises to give that are unavailable for expenditure until due	150,247	-
Unconditional promises to give that are not restricted by donors, but which are unavailable for expenditure until due	101,670	32,125
Subtotal	783,031	346,254
Endowments subject to spending policy and appropriation:		
Beneficial interest in assets held by the Community Foundation	1,993,903	1,940,553
Beneficial interest in trusts	252,502	232,858
Subtotal	2,246,405	2,173,411
Total net assets with donor restrictions	\$ 6,480,301	\$ 4,768,327

# Boys & Girls Club of Oshkosh, Inc.

## Notes to Financial Statements

### Note 9: Net Assets with Donor Restrictions (Continued)

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of the passage of time or other events specified by the donors as follows for the years ended December 31:

	2021	2020
Expiration of time restrictions	\$ 94,693	\$ 59,304
Satisfaction of purpose restrictions:		
Unmet needs	31,283	50,314
Scholarships, equipment, and dental	37,755	71,396
STEM	35,749	29,317
Special events	44,045	137,470
Tree from Seeds Mental Health	4,792	37,148
Building improvements	405,069	15,040
Outdoor and recreation	20,308	28,851
Big Futures Mentoring	12,627	-
Other	11,487	22,496
Totals	\$ 697,808	\$ 451,336

### Note 10: Grant Award Commitments

At December 31, 2021 and 2020, the Organization had commitments under various grants of approximately \$55,834 and \$48,826, respectively, primarily related to the Be a Great Graduate and Wisconsin After 3 programs. These commitments are not recognized in the accompanying financial statements as they are conditional awards.

### Note 11: Note Payable

The Organization entered into a note payable on June 11, 2020, for \$268,308 that is secured by a mortgage and all rents on real property. This note is drawn upon an available line of credit of \$400,000. The note bears interest at 3.85% and requires interest only payments beginning July 11, 2020 through December 1, 2020. Beginning on January 11, 2021, monthly principal and interest payments of \$7,349 are required.

The Organization paid off the note in full in January 2021.

### Note 12: Letter of Credit

The Organization is self-funded for state unemployment purposes. In accordance with state laws and regulations, a \$33,851 letter of credit in favor of the Wisconsin unemployment reserve fund was maintained for the years ended December 31, 2021 and 2020. The letter of credit expires December 31, 2025.

# **Boys & Girls Club of Oshkosh, Inc.**

## **Notes to Financial Statements**

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### **Note 13: Related Entities**

The Organization recognized contributions totaling \$126,700 and \$117,869 from Board members or their affiliates for the years ended December 31, 2021 and 2020, respectively.

### **Note 14: Retirement Plan**

The Organization maintains a qualified, defined contribution savings and retirement plan (the "Plan") for eligible employees. Participants are eligible to participate in the Plan after they have completed one year of service, attained 21 years of age, and completed 1,000 hours of service. The participants may contribute any percentage up to the annual dollar limit of their eligible compensation. The Organization makes discretionary contributions to the Plan. Employees become fully vested after five years of credited service. Retirement contributions for the years ended December 31, 2021 and 2020, were \$41,424 and \$51,365, respectively.

## **Supplementary Information**

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**Boys & Girls Club of Oshkosh, Inc.**  
**Schedule of Revenue and Allowable Costs Allocated by Funding Source and by Contract**  
Year Ended December 31, 2021

	Boys & Girls Club of Greater Milwaukee and Fox Valley		Wisconsin Department of Administration	Boys & Girls Club of America	Wisconsin Department of Public Instruction			Total
	Wisconsin After Three	Be Great: Graduate	Beyond the Classroom	Mentoring Youth At-Risk	21st Century CLC	Child and Adult Care Food Service	Summer Food Service	
Revenues	\$ 48,725	\$ 56,546	233,547	6,000	\$ 112,436	\$ 53,878	\$ 69,529	\$ 580,661
Allowable costs:								
Salaries and wages	39,375	91,512	157,517	40,859	98,628	17,934	6,016	451,841
Fringe benefits	5,643	21,897	-	-	-	-	-	27,540
Meals	-	-	-	-	-	42,894	58,592	101,486
Program supplies	1,928	1,998	85,581	1,007	-	-	-	90,514
Administrative fees	-	-	-	-	13,808	-	-	13,808
Total allowable costs	46,946	115,407	243,098	41,866	112,436	60,828	64,608	685,189
Excess (deficiency) for revenue over allowable costs	\$ 1,779	\$ (58,861)	\$ (9,551)	\$ (35,866)	\$ -	\$ (6,950)	\$ 4,921	\$ (104,528)

See Independent Auditor's Report.

# Boys & Girls Club of Oshkosh, Inc.

## Schedule of Expenditures of Federal Awards

Year Ended December 31, 2021

Federal Contract/Pass-Through Contract Programs	Catalog of Federal Domestic Assistance Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>		
Passed through the Wisconsin Department of Public Instruction		
Child and Adult Food Care Program	10.558	\$ 53,878
Summer Food Service Program for Children	10.559	69,529
<b>Total U.S. Department of Agriculture</b>		<b>123,407</b>
<b>U.S. Department of Justice</b>		
Passed through the Boys & Girls Clubs of America		
Mentoring Youth At-Risk Program	16.726	6,000
<b>U.S. Department of Treasury</b>		
Passed through the Wisconsin Department of Administration		
Beyond the Classroom	21.027	233,547
<b>U.S. Department of Education</b>		
Passed through the Wisconsin Department of Public Instruction and Oshkosh Area School District		
Twenty-First Century Community Learning Centers	84.287	112,436
<b>U.S. Department of Health and Human Services</b>		
Passed through the Wisconsin Department of Children and Families and the Boys and Girls Club of Greater Milwaukee		
Temporary Assistance for Needy Families:	93.558	
Wisconsin After 3		48,725
Be Great: Graduate		56,546
<b>Total U.S. Department of Health and Human Services</b>		<b>105,271</b>
<b>Total Expenditures of Federal Awards</b>		<b>\$ 580,661</b>

See Independent Auditor's Report.

# **Boys & Girls Club of Oshkosh, Inc.**

## **Notes to Schedule of Expenditures of Federal Awards**

Year Ended December 31, 2021

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### **Note 1: General**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Boys & Girls Club of Oshkosh, Inc. under programs of the federal and state governments for the year ended December 31, 2021. The information in this schedule is presented in accordance with requirements of the *Provider Agency Audit Guide* (PAAG) issued by the State of Wisconsin Department of Children and Families. Because the schedule presents only a selected portion of the operations of Boys & Girls Club of Oshkosh, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Boys & Girls Club of Oshkosh, Inc.

### **Note 2: Basis of Accounting**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the PAAG wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

### **Note 3: Indirect Cost Rate**

Boys & Girls Club of Oshkosh, Inc. has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

### **Note 4: Sub-Recipients**

Boys & Girls Club of Oshkosh, Inc. does not have any sub-recipients of federal awards.



## **Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards***

Board of Directors  
Boys & Girls Club of Oshkosh, Inc.  
Oshkosh, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Provider Agency Audit Guide*, issued by the Wisconsin Department of Children and Families, the financial statements of Boys & Girls Club of Oshkosh, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 20, 2022.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Boys & Girls Club of Oshkosh, Inc.'s internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Boys & Girls Club of Oshkosh, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Boys & Girls Club of Oshkosh, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002, that we consider to be significant deficiencies.



## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Boys & Girls Club of Oshkosh, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and the *Provider Agency Audit Guide*, and which are described in the accompanying schedule of findings and questioned costs as item 2021-003.

## Management's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on Boys & Girls Club of Oshkosh, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. Boys & Girls Club of Oshkosh, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## Purpose of This Report

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

Wipfli LLP

June 20, 2022  
Green Bay, Wisconsin

# Boys & Girls Club of Oshkosh, Inc.

## Schedule of Findings and Questioned Costs

Year Ended December 31, 2021

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### Section I - Summary of Auditor's Results

#### Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	Yes
Noncompliance material to financial statements noted?	No
Any audit findings disclosed that are required to be reported in accordance with the <i>Provider Agency Audit Guide</i> ?	Yes

### Section II - Financial Statement Findings

#### Finding No. 2021-001 - Preparation of Financial Statements and Adjusting Journal Entries

##### Condition and Criteria

Internal control over financial reporting does not end at the general ledger. Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements, including the related disclosures, in conformity with GAAP. Boys & Girls Club of Oshkosh, Inc. does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and related footnote disclosures completely and in accordance with GAAP.

##### Effect

Because Boys & Girls Club of Oshkosh, Inc. relies on Wipfli LLP ("Wipfli") to provide the necessary understanding of current accounting and disclosure principles in preparing the financial statements, the completeness of the financial statement disclosures and the accuracy of the overall financial statement presentation could be negatively impacted, since outside auditors do not have the same comprehensive understanding of Boys & Girls Club of Oshkosh, Inc. as its internal financial staff.

##### Cause

Boys & Girls Club of Oshkosh, Inc. relies on Wipfli to prepare the annual financial statements and related footnote disclosures.

##### Recommendation

Wipfli recommends that Boys & Girls Club of Oshkosh, Inc. continue to evaluate its available resources, but to ensure that it is taking appropriate steps to ensure the accuracy and completeness of the financial statements, including reviewing a disclosures checklist.

##### Management's Response

We agree with the deficiency as written. With consideration for our size, capacity, and available resources we don't believe it is reasonable to take action in addressing this deficiency.

# Boys & Girls Club of Oshkosh, Inc.

## Schedule of Findings and Questioned Costs (Continued)

Year Ended December 31, 2021

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### Section II - Financial Statement Findings

#### Finding No. 2021-002 - Inadequate Separation of Duties

##### Condition and Criteria

Due to a limited number of personnel performing accounting functions at the Boys & Girls Club of Oshkosh, Inc., there is not an adequate separation of duties over accounting functions and transactions whereby one person has access to authorization, processing, reconciling, and financial reporting of financial transactions.

##### Effect

There is an elevated risk that errors or misappropriations could occur and not be prevented, or detected and corrected on a timely basis leading to misstated financial statements.

##### Cause

Boys & Girls Club of Oshkosh, Inc. has a limited number of personnel performing accounting functions.

##### Recommendation

Wipfli recommends that Boys & Girls Club of Oshkosh, Inc. continue to evaluate its available resources and separate accounting functions when possible. When not possible, management's close supervision and review of accounting information is necessary to detect errors and irregularities.

##### Management's Response

We agree with the deficiency as written. With consideration for our size, capacity and available resources we don't believe it is reasonable to take action in addressing this deficiency.

#### Finding No. 2021-003 - Be Great: Graduate Eligibility

##### Condition and Criteria

All program services reimbursed under Be Great: Graduate subcontractor agreement with Boys & Girls Club of Greater Milwaukee must support the program serving only TANF-eligible clients. Management is responsible for establishing and maintaining internal controls surrounding client eligibility. Wipfli could not verify evidence of internal controls performed by Boys & Girls Club of Oshkosh, Inc. surrounding TANF eligibility.

##### Questioned Costs

None.

##### Effect

Boys & Girls Club of Oshkosh, Inc. could potentially be serving individuals that are not eligible for program services.

##### Cause

Absence of evidence of the operation of internal controls surrounding the review of participant eligibility information.

**Boys & Girls Club of Oshkosh, Inc.**  
**Schedule of Findings and Questioned Costs (Continued)**  
Year Ended December 31, 2021

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**Section II - Financial Statement Findings (Continued)**

**Finding No. 2021-003 - Be Great: Graduate Eligibility (Continued)**

Recommendation

Wipfli recommends that Boys & Girls Club of Oshkosh, Inc. document its review of eligibility information for TANF-eligible participants to demonstrate that the internal control is taking place.

Management's Response

We agree with the deficiency as written. With consideration for our size, capacity and available resources we don't believe it is reasonable to take action in addressing this deficiency.

**Section III - Status of Prior Year Findings**

Finding 2020-001 is repeated. See Finding 2021-001.

Finding 2020-002 is repeated. See Finding 2021-002.

Finding 2020-003 is repeated. See Finding 2021-003.

**Section IV - Other Issues**

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

Does the audit report show audit issues (i.e., material noncompliance, nonmaterial noncompliance, questioned costs, material weakness, reportable condition, management letter comment) related to grants/contracts with funding agencies that require audits to be in accordance with the *Provider Agency Audit Guide*? Yes

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

Name and Signature of Partner



Kara Fontaine, CPA

Report Date

June 20, 2022





**BOYS & GIRLS CLUB  
OF OSHKOSH**

501 East Parkway Avenue  
PO Box 411  
Oshkosh, WI 54903-0411  
Phone: (920) 233-1414  
Fax: (920) 233-1816  
[www.bgcosh.org](http://www.bgcosh.org)

Dear Spirit Fund Committee,

Boys & Girls Club of Oshkosh is requesting \$750,000 to be used towards the one-time capital project of our new Hyde Family Community Center. The Hyde Family Community Center will be there to support all citizens of Winnebago County to help them with their economic and basic needs, through 24 community partnerships.

The Hyde Family Community Center is currently under construction with a completion date of February 2024 and an open date sometime shortly after in March 2024.

**Timeline** for Hyde Family Community Center:

- Broke ground in October 2022
- Construction from October 2022- February 2024
- Opening of building in March 2024

**Proposed Scope of Work:** Boys & Girls Club of Oshkosh has always served our members and their families basic needs. Through the pandemic, we served even more families who were struggling maintain employment and/or the need for childcare and other support. From March to June 2020, we gave over 250 children and families hygiene products, cleaning products and gift cards for groceries. More families were living in toxic stress without the security of steady paychecks and social support that COVID disrupted. The staff called all these families on a weekly basis to check in and see how they were managing and how their kids were. They also made house calls to drop off school supplies and just say hi. We were able to distribute weekly activity kits and meal boxes for over 270 kids and adults, totaling 8,000 boxes.

To this day we continue to see the negative impact of COVID on our families' stability. We served 300 members and their families last year with basic needs. We served over 600 children with mental health classes or one on one care. Now with rising costs of products, inflation, people looking for jobs that can support their families more and mental health crises with alarming suicide rates; we are serving our families with more services than before.

We provide onsite showers, clothing support, hygiene supply support, back to school support, rental and bill assistance, meals, mental health classes and one on one support and more. We work with families achieve stability so they are not stuck in a state of emergency. We know that by providing children with care for their basic needs, we can focus on social, emotional and intellectual development. A great example, is a Club member Alex DeGroot, who is now in his 20s. He recently came back to the Club to share how he is doing. He grew up at this Club from age 6 to age 18. His homelife was constantly in turmoil and he relied heavily on the basic needs program, after school care and the mentoring of the staff. He is now a welder and planning to go

**GREAT FUTURES START HERE.**



back to school for IT. He said "I know that whenever I step back into the Club it will always feel like home. Without my Club, I do not know where I would be today."

Because of these needs, we made plans for a 5-part Club capital project that we broke ground on October 2022. We started in 2019 by talking with local community organizations including: the Oshkosh Police Department, Oshkosh Area School District, Oshkosh Area Community Foundation, Oshkosh Area United Way and the city, to see if we were in the right location. Ultimately, we found we were still in the perfect location to serve children and families that were in the most need.

Additionally, in 2019 we started working with other community organizations on how we could we better coordinate services to ensure clients are following up on referrals. One concern highlighted many times was the lack of referral coordination or barriers that prevent families from accessing certain services (transportation, hours of operation, literacy, childcare, etc.) We met as a small group and worked with the Oshkosh Corporation Continuous Improvement team to talk through ideas.

We also surveyed some of the needs of our parents. There were 43 surveys turned back in. Responses we got back included 5 wanted help with employment and job skills, 17 for healthy eating or food needs, 6 wanted help with life skills, 15 wanted help with transportation either personal or getting their kids to the Club, 6 for medical (physical or mental health), 10 wanted help with money management, 3 wanted adult education, 12 wanted help with dental care, 6 indicated help with parenting skills, 1 wanted help with substance issues, 17 wanted help with housing and energy assistance and 5 wanted help with their children's education or child care. From these surveys and our work with partners, we developed our plan for a community center.

These conversations and needs have only become more apparent and needed in a post pandemic world.

The Hyde Family Community Center will centralize a location for the many partners to serve the economic and basic needs of those who need us most in Winnebago County including Club families. We are working with a number of agencies to coordinate onsite offices, so they can talk to clients one on one and then also have some conference room/general space in case groups want to meet or there are larger meetings. Our ultimate goal is to have all the agencies in the space working together so a client has a one stop shop for their needs and all agencies are sharing data on progress of clients and other issues they are seeing. The community space will have two stories. We are using the model of Leaven in Menasha and Sojourner Family Peace Center in Milwaukee for the programming that will take place.

Partners that are involved in the Hyde Community Center that will have signed MOUs prior to building being operational. Each partner will pay no more than \$1.10 per square foot in rent a month:

1. ADVOCAP—Will meet with clients to provide access to all their services including energy assistance, housing, workforce development and more.
2. Catalpa—Will provide children's mental health services as needed.

**GREAT FUTURES START HERE.**





3. Children's Hospital—Will be employing a Health Navigator to support Winnebago County residents as they navigate the health system and community services.
4. Christine Ann Domestic Abuse Center – Will bring groups to community center for meetings as well as provide healthy relationships programming.
5. Community Clothes Closet—Continue to provide their mobile clothes closet to Winnebago County residents.
6. Community for Hope—Will have a spot to meet with families who have experienced suicide.
7. ECPR (Emotional CPR): Will have an office to help clients throughout the day. ECPR is an educational program designed to teach people to assist others through an emotional crisis by three simple steps: C = Connecting, P = emPowering, and R = Revitalizing.
8. Family Services – Continue to partner to provide families with resources within the ages of 0-3 as well as looking at expanding their other programs.
9. Forward Services—Will have an office to meet with clients to provide employability skills and training, financial assistance and more.
10. Fox Valley Technical College—Will hold classes and programs in community center
11. Goodwill NCW-- Providing Financial and Debt Solution services
12. Housing Authority—Will work together to enroll clients in housing programs.
13. Human Services—Will meet with clients and enroll them in county programs.
14. NAMI – Have space for larger group meetings.
15. Oshkosh Community Pantry—Will provide families with food needs on an as needed basis. Possibly through mobile pantries
16. Oshkosh Fire Department—Will provide classes to families on an as needed basis.
17. Oshkosh Kids Foundation—Will work together to meet the basic needs of families and work together to work with families in the Tiny Houses.
18. Oshkosh Police Department—Will have a community resources officer or other officers onsite when needed.
19. Rawhide—Will have 4 offices for their Oshkosh offices for mental health and other therapies.
20. The Joseph Project—Assisting in providing employability programming.
21. Tri-County Dental– Would come to triage patients to get them enrolled in the correct services.
22. Winnebago County Human Services and Public Health – Office space to provide family child health services including: WIC, Developmental Screenings, Birth to 3 Programming, vaccine clinics and more.
23. Workforce Development—Will hold job fairs or other programming.
24. Home Base—Provide services for youth who have runaway from home and/or are homeless.

The community center is the piece we are most excited about because it will help us better serve our mission and help the community thrive. Each of these partnerships will allow us to help people lead more self-sufficient lives and reach their full potential.

Boys & Girls Club of Oshkosh is requesting \$750,000 as we are building a resource for Winnebago County that is needed in this part of the county. The entire project is \$18 million of which we have \$16 million raised. The new building is \$7.8 million and is adding an additional

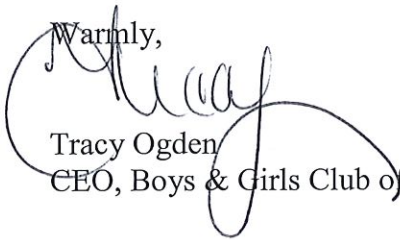


32,000 square feet to the Boys & Girls Club. Of the 12,000 square feet is the community center and is about \$3 million of the total project. We have pursued diverse funding opportunities including foundation and personal gifts, City of Oshkosh ARPA Funding, United States HUD funding and other grant projects.

The Hyde Family Community Center will be sustained beyond this funding through a \$1.5 million endowment for the operations of the building. This endowment has already been fundraised.

We appreciate your consideration of a \$750,000 investment to this community project. If you have any questions, I would be happy to answer them. I can be reached at [tracyo@bgcosh.org](mailto:tracyo@bgcosh.org) or 920-216-0927.

Warmly,



Tracy Ogden  
CEO, Boys & Girls Club of Oshkosh

**GREAT FUTURES START HERE.**



# Boys & Girls Club of Oshkosh

		Jan-Sept 2022 Actual	Oct-Dec 2022 Projected	2022 Total Projected	2022 Budget	2023 Budget
Revenue						
Great Futures Campaign						
01-401100-0000-000	Individuals	\$286,239.27	\$127,500.00	\$413,739.27	\$510,000.00	\$510,000.00
01-401200-0000-000	Businesses	\$23,689.98	\$1,310.02	\$25,000.00	\$25,000.00	\$35,000.00
01-401200-0000-100	Service Organizations	\$2,127.34	\$3,500.00	\$5,627.34	\$10,000.00	\$10,000.00
01-401500-0000-000	Foundations & Trusts	\$67,888.00	\$94,405.00	\$162,293.00	\$180,000.00	\$180,000.00
Total Great Futures Campaign		\$379,944.59	\$226,715.02	\$606,659.61	\$725,000.00	\$735,000.00
Special Events Income						
01-421100-0000-000	Special Event Income - Community Runs	\$17,764.00	\$0.00	\$17,764.00	\$20,000.00	\$20,000.00
01-421160-0000-000	Special Event Income - Afternoon Tea	\$31,300.00	\$0.00	\$31,300.00	\$20,000.00	\$30,000.00
01-421160-0000-100	Special Event Expense - Afternoon Tea	(\$4,127.02)	\$0.00	(\$4,127.02)	(\$6,000.00)	(\$7,500.00)
01-421170-0000-000	Special Event Income - WineFeast	\$125,481.00	\$0.00	\$125,481.00	\$270,000.00	\$265,000.00
01-421170-0000-100	Special Event Expense - WineFeast	(\$42,008.68)	\$0.00	(\$42,008.68)	(\$45,000.00)	(\$65,000.00)
01-421180-0000-000	Special Event Income - Youth of the Year Dinner	\$14,407.00	\$3,500.00	\$17,907.00	\$20,000.00	\$20,000.00
01-421180-0000-100	Special Event Expense - Youth of the Year Dinner	(\$1,525.82)	(\$10,000.00)	(\$11,525.82)	(\$12,500.00)	(\$11,000.00)
Total Special Events Income		\$141,290.48	(\$6,500.00)	\$134,790.48	\$266,500.00	\$251,500.00
Grants						
01-436000-9000-000	Grants - SFSP	\$47,904.96	\$20,459.59	\$68,364.55	\$75,000.00	\$75,000.00
01-437000-0000-100	Grants - Camp Hiwela	\$3,050.00	\$0.00	\$3,050.00	\$3,500.00	\$3,500.00
01-437000-0000-200	Grants - Big Futures Mentoring	\$0.00	\$74,300.00	\$74,300.00	\$74,300.00	\$74,000.00
01-437000-0000-300	Grants - Mental Health	\$25,000.00	\$0.00	\$25,000.00	\$25,000.00	\$75,000.00
01-437000-0000-600	Grants - Be Great Graduate	\$115,276.00	\$16,723.09	\$131,999.09	\$132,000.00	\$132,000.00
01-439000-0000-000	Grants - Other	\$237,918.94	\$39,653.16	\$277,572.10	\$295,000.00	\$75,000.00
01-439000-0000-100	Grants - Keystone	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
01-439000-0000-400	Grants - Basic Needs	\$51,458.08	\$12,006.89	\$63,464.97	\$65,000.00	\$65,000.00
01-439100-0000-000	Grants - WI After 3	\$36,917.14	\$15,382.14	\$52,299.28	\$55,300.00	\$55,300.00
01-439400-0000-000	Grants - Academics	\$0.00	\$0.00	\$0.00	\$5,000.00	\$40,000.00
01-439700-0000-000	Grants - CACFP	\$46,732.16	\$25,000.00	\$71,732.16	\$80,000.00	\$80,000.00
Total Grants		\$564,257.28	\$203,524.86	\$767,782.14	\$810,100.00	\$677,800.00
Program & Memberships						
01-411900-0000-000	Keystone Program Income	\$2,449.12	\$0.00	\$2,449.12	\$3,000.00	\$3,000.00
01-441000-0000-000	Membership Dues	\$14,725.00	\$3,500.00	\$18,225.00	\$19,000.00	\$19,000.00
01-441000-0000-000	Program Fees - Teen Center	\$3,069.76	\$767.44	\$3,837.20	\$4,500.00	\$4,500.00
01-441000-0000-000	Program Fees - Omro	\$48,886.29	\$12,221.57	\$61,107.86	\$120,000.00	\$80,000.00
01-441000-0000-000	Program Fees - Radford	\$76,647.36	\$19,161.84	\$95,809.20	\$55,000.00	\$70,000.00
01-441000-0000-000	Program Fees - Quest	\$35,887.73	\$8,373.80	\$44,261.53	\$41,500.00	\$41,500.00
01-441000-0000-000	Program Fees - Care	\$72,901.35	\$30,375.56	\$103,276.91	\$110,000.00	\$110,000.00
01-441000-0000-000	Program Fees - Peace Lutheran Summer	\$92,860.94	\$0.00	\$92,860.94	\$75,000.00	\$90,000.00
Total Program & Membership		\$347,427.55	\$74,400.22	\$421,827.77	\$428,000.00	\$418,000.00
Rental Income						
01-431000-0000-000	Building Rental Income	\$3,785.00	\$1,200.00	\$4,985.00	\$3,500.00	\$4,000.00
01-470001-0000-000	Head Start Lease Income	\$44,769.57	\$21,559.65	\$66,329.22	\$68,132.58	\$87,424.32
Total Rental Income		\$48,554.57	\$22,759.65	\$71,314.22	\$71,632.58	\$91,424.32
CLC Revenue						
01-470001-8000-000	CLC Revenue Admin Fee	\$19,821.14	\$28,070.22	\$47,891.36	\$49,500.00	\$84,210.67
01-470001-8000-100	CLC Reimbursement Hourly Staff	\$143,926.06	\$93,567.41	\$237,493.47	\$243,000.00	\$280,702.22
Total CLC Revenue		\$163,747.20	\$121,637.63	\$285,384.83	\$292,500.00	\$364,912.89
Miscellaneous Income						
01-432000-0000-000	Petersen Dental Income	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
01-471000-0000-000	Miscellaneous	\$4,034.31	\$500.00	\$4,534.31	\$0.00	\$3,000.00
01-473200-0000-000	Money Market Interest Earned (Verve)	\$7,287.04	\$1,214.51	\$8,501.55	\$4,000.00	\$4,000.00
01-473500-2000-000	Investment Income (Endowments)	\$32,314.16	\$8,078.54	\$40,392.70	\$0.00	\$40,000.00
01-473500-2000-100	Vanguard Investment Income	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Total Miscellaneous Income		\$43,635.51	\$19,793.05	\$63,428.56	\$24,000.00	\$67,000.00
Board Designated Restricted						
01-480401-1200-000	Schneider Equip. - Board Designated	\$10,468.50	\$3,489.50	\$13,958.00	\$12,000.00	\$12,000.00
01-480401-1200-200	Academics - Technology Temp Restricted	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
01-482000-0000-400	Camp Radford Endowment/Outdoor Adventure	\$1,780.00	\$0.00	\$1,780.00	\$0.00	\$2,000.00
01-482000-0000-500	Building Improvements Fund - Temp Restricted	\$2,468,852.56		\$2,468,852.56	\$0.00	\$0.00
01-482000-0000-600	Unmet Needs Restricted Fund	\$1,048.31	\$32,149.00	\$33,197.31	\$30,000.00	\$30,000.00
01-490002-0000-000	Realized Gain/Loss in Investment	\$18,262.86	\$9,131.43	\$27,394.29	\$0.00	\$0.00
01-490002-1000-000	Unrealized Gain/Loss in Investment	(\$558,348.27)	(\$18,611.61)	(\$576,959.88)	\$0.00	\$0.00
Total		\$1,944,563.96	\$26,158.32	\$1,970,722.28	\$42,000.00	\$46,500.00
Total Revenue		\$3,633,421.14	\$688,488.75	\$4,321,909.89	\$2,659,732.58	\$2,652,137.21

		Jan-Sept 2022 Actual	Oct-Dec 2022 Projected	2022 Total Projected	2022 Budget	2023 Budget
<b>Expenses</b>						
<b>Salaries</b>						
01-500100-0000-000	Salaries Administration	\$342,285.03	\$125,504.51	\$467,789.54	\$487,000.00	\$564,009.05
01-500100-0000-000	Salaries Academics	\$30,678.40	\$11,248.75	\$41,927.15	\$38,500.00	\$20,908.37
01-500100-0000-000	Salaries Basic Needs	\$39,789.19	\$14,589.37	\$54,378.56	\$53,000.00	\$89,489.19
01-500100-0000-000	Salaries Be Great Graduate	\$91,150.83	\$33,421.97	\$124,572.80	\$118,000.00	\$124,665.22
01-500100-0000-000	Salaries Big Futures	\$39,390.30	\$14,443.11	\$53,833.41	\$53,040.00	\$54,631.20
01-500100-0000-000	Salaries CACFP and SFSP	\$14,122.50	\$5,178.25	\$19,300.75	\$18,000.00	\$18,896.27
01-500100-0000-000	Salaries CARE Program	\$57,185.39	\$20,967.98	\$78,153.37	\$70,000.00	\$117,606.08
01-500100-0000-000	Salaries CLC Staff	\$114,404.74	\$41,948.40	\$156,353.14	\$225,000.00	\$264,834.34
01-500100-0000-000	Salaries Health and Wellness	\$0.00	\$0.00	\$0.00	\$0.00	\$41,816.74
01-500100-0000-000	Salaries Mental Health	\$37,875.17	\$13,887.56	\$51,762.73	\$53,050.00	\$98,430.82
01-500100-0000-000	Salaries Omro	\$58,542.08	\$21,465.43	\$80,007.51	\$98,250.00	\$81,955.86
01-500100-0000-000	Salaries Peace Summer	\$55,116.14	\$0.00	\$55,116.14	\$60,000.00	\$86,886.25
01-500100-0000-000	Salaries Quest Middle School	\$87,295.11	\$32,008.21	\$119,303.32	\$110,500.00	\$139,216.03
01-500100-0000-000	Salaries Radford	\$217,537.30	\$79,763.68	\$297,300.98	\$259,000.00	\$127,990.90
01-500100-0000-000	Salaries Teen Center	\$59,152.96	\$21,689.42	\$80,842.38	\$115,110.00	\$102,508.78
01-500100-0000-000	Salaries WA3	\$0.00	\$0.00	\$0.00	\$0.00	\$50,489.67
<b>Total Salaries</b>		<b>\$1,244,525.14</b>	<b>\$436,116.63</b>	<b>\$1,680,641.77</b>	<b>\$1,758,450.00</b>	<b>\$1,984,334.74</b>
<b>Benefits</b>						
01-510011-0000-000	Benefits Administration	\$40,280.84	\$26,853.89	\$67,134.73	\$64,800.00	\$102,213.54
01-510011-0000-000	Benefits Academics	\$0.00	\$0.00	\$0.00	\$0.00	\$6,421.34
01-510011-0000-000	Benefits Basic Needs	\$0.00	\$0.00	\$0.00	\$0.00	\$23,169.29
01-510011-0000-000	Benefits Be Great Graduate	\$14,577.38	\$7,288.69	\$21,866.07	\$27,800.00	\$29,183.44
01-510011-0000-000	Benefits Big Futures	\$0.00	\$0.00	\$0.00	\$0.00	\$4,179.29
01-510011-0000-000	Benefits CACFP and SFSP	\$0.00	\$0.00	\$0.00	\$0.00	\$1,445.56
01-510011-0000-000	Benefits CARE Program	\$271.29	\$180.86	\$452.15	\$375.00	\$14,565.16
01-510011-0000-000	Benefits CLC Staff	\$0.00	\$0.00	\$0.00	\$0.00	\$20,294.70
01-510011-0000-000	Benefits Health and Wellness	\$0.00	\$0.00	\$0.00	\$0.00	\$3,638.97
01-510011-0000-000	Benefits Mental Health	\$0.00	\$0.00	\$0.00	\$0.00	\$17,831.66
01-510011-0000-000	Benefits Omro	\$4,818.91	\$3,212.61	\$8,031.52	\$7,305.00	\$11,663.53
01-510011-0000-000	Benefits Peace Summer	\$0.00	\$0.00	\$0.00	\$0.00	\$8,463.66
01-510011-0000-000	Benefits Quest Middle School	\$4,800.49	\$1,760.18	\$6,560.67	\$7,395.00	\$19,577.02
01-510011-0000-000	Benefits Radford	\$36,886.92	\$18,443.46	\$55,330.38	\$53,400.00	\$14,677.94
01-510011-0000-000	Benefits Teen Center	\$3,857.10	\$1,414.27	\$5,271.37	\$18,850.00	\$16,000.37
01-510011-0000-000	Benefits WA3	\$0.00	\$0.00	\$0.00	\$0.00	\$14,537.17
	Payroll taxes will be rolled into benefits for 2023	\$89,961.28	\$32,985.80	\$122,947.08	\$134,521.43	\$0.00
<b>Total Benefits</b>		<b>\$195,454.21</b>	<b>\$92,139.76</b>	<b>\$287,593.97</b>	<b>\$314,446.43</b>	<b>\$307,862.66</b>
<b>Program Expense</b>						
01-521300-0000-000	Program Expense Academics	\$1,118.41	\$559.21	\$1,677.62	\$6,000.00	\$5,000.00
01-521300-0000-000	Program Expense Basic Needs	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
01-521300-0000-000	Program Expense Be Great Graduate	\$3,271.56	\$545.26	\$3,816.82	\$2,000.00	\$3,500.00
01-521300-0000-000	Program Expense Big Futures Mentoring	\$2,705.57	\$450.93	\$3,156.50	\$6,000.00	\$4,000.00
01-521300-0000-000	Program Expense CACFP and SFSP	\$70.90	\$0.00	\$70.90	\$11,000.00	\$500.00
01-521300-0000-000	Program Expense CARE	\$13,056.85	\$2,176.14	\$15,232.99	\$9,250.00	\$12,000.00
01-521300-0000-000	Program Expense Health and Wellness	\$463.05	\$169.79	\$632.84	\$3,000.00	\$2,500.00
01-521300-0000-000	Program Expense Mental Health	\$5,627.89	\$750.39	\$6,378.28	\$3,000.00	\$6,500.00
01-521300-0000-000	Program Expense Omro	\$6,560.87	\$874.78	\$7,435.65	\$6,100.00	\$6,500.00
01-521300-0000-000	Program Expense Peace Summer	\$5,966.08	\$0.00	\$5,966.08	\$3,500.00	\$6,000.00
	Rent Expense Peace Summer	\$11,500.00	\$0.00	\$11,500.00	\$11,000.00	\$11,500.00
01-521300-0000-000	Program Expense Quest Middle School	\$8,661.99	\$1,154.93	\$9,816.92	\$6,100.00	\$6,500.00
01-521300-0000-000	Program Expense Radford	\$30,275.68	\$4,036.76	\$34,312.44	\$20,250.00	\$28,000.00
01-521300-0000-000	Program Expense Teen	\$3,549.55	\$4,732.73	\$8,282.28	\$8,750.00	\$7,000.00
01-521300-0000-000	Program Expense Drivers Education	\$10,261.40	\$2,052.28	\$12,313.68	\$8,000.00	\$15,000.00
01-521300-0000-000	Program Expense WA3	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
01-537100-9080-000	Camp Radford Expenses	\$5,372.03	\$300.00	\$5,672.03	\$6,000.00	\$6,000.00
01-543000-0000-000	Trips & Tours - Radford	\$20,159.00	\$1,500.00	\$21,659.00	\$15,000.00	\$16,000.00
01-543000-0000-000	Trips & Tours - Omro	\$3,725.61	\$500.00	\$4,225.61	\$10,000.00	\$5,000.00
01-543000-0000-000	Trips & Tours - Peace Lutheran Church	\$20,125.75	\$0.00	\$20,125.75	\$13,000.00	\$18,000.00
01-543000-0000-000	Trips & Tours - Teens	\$5,868.19	\$500.00	\$6,368.19	\$5,000.00	\$7,000.00
01-543000-0000-000	Trips & Tours - Quest	\$14,244.10	\$1,000.00	\$15,244.10	\$10,000.00	\$15,000.00
<b>Total Program Expense</b>		<b>\$172,584.48</b>	<b>\$21,303.19</b>	<b>\$193,887.67</b>	<b>\$162,950.00</b>	<b>\$186,500.00</b>
<b>Food Program Expense</b>						
01-521400-0000-000	Food Supplies - Omro	\$10,382.15	\$2,000.00	\$12,382.15	\$13,000.00	\$15,000.00
01-521400-0000-000	Food Supplies - Radford, Quest, Teen	\$91,253.17	\$15,208.86	\$106,462.03	\$92,500.00	\$120,000.00
01-521400-0000-000	Food Supplies - Peace Lutheran Church	\$21,028.48	\$0.00	\$21,028.48	\$0.00	\$22,000.00
<b>Total Food Program Expense</b>		<b>\$122,663.80</b>	<b>\$17,208.86</b>	<b>\$139,872.66</b>	<b>\$105,500.00</b>	<b>\$157,000.00</b>

		Jan-Sept 2022 Actual	Oct-Dec 2022 Projected	2022 Total Projected	2022 Budget	2023 Budget
Administrative Expense						
01-521100-0000-000	Office Expense - Administration	\$7,233.79	\$1,808.45	\$9,042.24	\$9,100.00	\$11,000.00
01-521100-0000-000	Telephone Expense - Administration	\$6,579.78	\$2,193.26	\$8,773.04	\$11,500.00	\$7,500.00
01-521100-0000-000	Postage Expense - Administration	\$572.44	\$286.22	\$858.66	\$2,325.00	\$1,200.00
01-560000-0000-000	Organizational Dues - Administration	\$32,262.52	\$0.00	\$32,262.52	\$36,500.00	\$32,500.00
01-513300-0000-000	Professional Fees - Administrative	\$104,068.75	\$17,344.79	\$121,413.54	\$21,000.00	\$30,000.00
Total Admin Expense		\$150,717.28	\$21,632.72	\$172,350.00	\$80,425.00	\$82,200.00
Marketing						
01-521150-0000-410	Marketing Expense	\$30,266.60	\$7,566.65	\$37,833.25	\$25,500.00	\$35,000.00
01-521150-0000-600	Development Expense	\$604.25	\$300.00	\$904.25	\$2,350.00	\$2,000.00
Total Marketing		\$30,870.85	\$7,866.65	\$38,737.50	\$27,850.00	\$37,000.00
Insurance						
01-533310-0000-300	Professional Liability & Crime Insurance	\$2,332.03	\$777.34	\$3,109.37	\$3,422.00	\$3,500.00
01-533360-0000-200	Workers Compensation Insurance	\$9,226.06	\$3,075.35	\$12,301.41	\$20,582.00	\$20,000.00
01-512300-0000-000	Unemployment Insurance Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
01-533310-0000-200	Property and Equipment Insurance	\$9,747.72	\$3,249.24	\$12,996.96	\$13,345.00	\$14,000.00
01-533320-0000-200	General Liability Insurance	\$5,420.33	\$1,806.78	\$7,227.11	\$7,152.00	\$7,500.00
01-533370-0000-200	Umbrella Insurance	\$3,776.22	\$1,258.74	\$5,034.96	\$4,593.00	\$5,000.00
Total Insurance		\$30,502.36	\$10,167.45	\$40,669.81	\$49,094.00	\$50,000.00
Building and Equipment						
01-533120-2100-700	Utilities - Parkway	\$27,183.83	\$9,061.28	\$36,245.11	\$31,000.00	\$40,000.00
01-533130-6000-700	Utilities - Teen Center	\$9,731.73	\$3,243.91	\$12,975.64	\$11,000.00	\$15,000.00
01-533210-0000-700	Janitorial/Maintenance Service	\$9,458.18	\$4,729.09	\$14,187.27	\$5,500.00	\$20,000.00
01-533220-0000-700	Building and Grounds Supplies	\$11,518.70	\$3,839.57	\$15,358.27	\$18,500.00	\$16,000.00
01-534220-0000-700	Equipment Maintenance	\$37,883.93	\$8,208.18	\$46,092.11	\$40,000.00	\$45,000.00
01-692300-0000-000	Building improvements	\$7,025.00	\$1,170.83	\$8,195.83	\$0.00	\$10,000.00
Total Building and Equipment		\$102,801.37	\$30,252.86	\$133,054.23	\$106,000.00	\$146,000.00
Travel Expense						
01-533330-0000-200	Vehicle Insurance	\$9,660.08	\$3,220.03	\$12,880.11	\$9,801.00	\$12,880.00
01-541500-1000-900	Mileage	\$3,115.97	\$1,246.39	\$4,362.36	\$2,500.00	\$4,000.00
01-542100-0000-900	Vehicle Gas	\$8,949.21	\$4,176.30	\$13,125.51	\$10,000.00	\$12,000.00
01-542120-0000-900	Vehicle Maintenance Costs	\$3,639.37	\$1,213.12	\$4,852.49	\$11,000.00	\$11,000.00
Total Travel Expense		\$25,364.63	\$9,855.84	\$35,220.47	\$33,301.00	\$39,880.00
Conference & Training						
01-542200-0000-100	Board Related Expenses	\$1,822.17	\$303.70	\$2,125.87	\$5,000.00	\$3,000.00
01-542200-0000-200	Staff Development & Expense	\$14,585.97	\$4,861.99	\$19,447.96	\$20,000.00	\$20,000.00
01-542200-1000-200	Staff Recruitment	\$5,285.97	\$1,761.99	\$7,047.96	\$7,000.00	\$7,000.00
01-551000-1000-950	Conference & Training - Administration	\$11,617.47	\$5,808.74	\$17,426.21	\$12,500.00	\$12,500.00
01-551000-6000-900	Conference & Training - Keystone	\$14,582.13	\$0.00	\$14,582.13	\$10,000.00	\$10,000.00
01-551000-6000-000	Youth of the Year Trip	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00
01-551000-2000-950	Conference & Training - Program Staff	\$1,112.00	\$370.67	\$1,482.67	\$3,500.00	\$5,000.00
Total Conference & Training		\$49,005.71	\$13,107.08	\$62,112.79	\$62,500.00	\$62,000.00
Specific Assistance						
01-584000-0000-100	Specific Assistance - Unmet Needs	\$18,305.02	\$6,101.67	\$24,406.69	\$25,000.00	\$25,000.00
01-584000-0000-200	Specific Assistance - Scholarship	\$3,647.69	\$1,215.90	\$4,863.59	\$10,000.00	\$10,000.00
01-584000-1000-100	Scholarships to Alumni	\$621.35	\$0.00	\$621.35	\$0.00	\$700.00
01-586000-0000-000	Petersen Dental Expense	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00
Total Specific Assistance		\$22,574.06	\$7,317.57	\$29,891.63	\$45,000.00	\$45,700.00
Bank and Endowment Charges						
01-580000-0000-100	Admin Endow Charges OACF	\$24,892.11	\$6,223.03	\$31,115.14	\$0.00	\$25,000.00
01-580002-0000-000	Credit Card Charges	\$9,213.59	\$1,535.60	\$10,749.19	\$5,750.00	\$10,000.00
01-580004-0000-000	Directors and Officers Liability Insurance	\$1,571.80	\$523.93	\$2,095.73	\$2,703.00	\$2,500.00
01-584000-0000-000	Miscellaneous	\$283.62	\$0.00	\$283.62	\$0.00	\$500.00
01-588200-0000-000	Bad Debt Expense	\$21,280.35	\$0.00	\$21,280.35	\$0.00	\$10,000.00
01-591200-0000-000	Loan Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Bank and Endowment Charges		\$57,241.47	\$8,282.56	\$65,524.03	\$8,453.00	\$48,000.00
Depreciation						
01-582000-0000-000	Depreciation Expense	\$158,065.99	\$53,394.45	\$211,460.44	\$0.00	\$216,000.00
Total Depreciation		\$158,065.99	\$53,394.45	\$211,460.44	\$0.00	\$216,000.00
Total Expenses		\$2,362,371.35	\$728,645.62	\$3,091,016.97	\$2,753,969.43	\$3,362,477.39
NET SURPLUS/(DEFICIT)		\$1,271,049.79	(\$40,156.88)	\$1,230,892.91	(\$94,236.85)	(\$710,340.19)