

MILWAUKEE AREA DOMESTIC
ANIMAL CONTROL COMMISSION

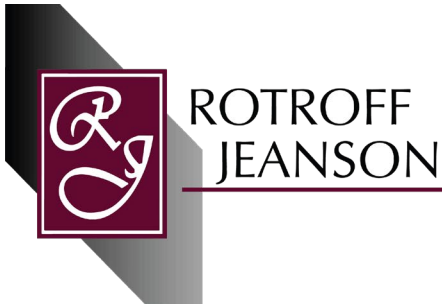
FINANCIAL STATEMENTS

MARCH 31, 2023

(See Accountants' Compilation Report)

MILWAUKEE AREA DOMESTIC
ANIMAL CONTROL COMMISSION
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MARCH 31, 2023

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Certified Public Accountants & Consultants

ACCOUNTANTS' COMPILATION REPORT

Milwaukee Area Domestic Animal Control Commission
3839 W. Burnham Street
West Allis, WI 53215

Dear Commissioners:

Management is responsible for the accompanying cash basis fund financial statements of the Milwaukee Area Domestic Animal Control Commission, as of and for the three months ended March 31, 2023, as listed in the table of contents, and for determining that the cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the fund financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has not presented government-wide financial statements to display the cash basis financial position and changes in the cash basis position of its governmental activities. Accounting principles generally accepted in the United States of America, as applied to the Commission's cash basis of accounting, require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements resulting from cash basis transactions for the Commission's governmental activities are not reasonably determinable.

Management has omitted management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's assets, liabilities, revenues, expenditures, and fund equity. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The supplementary information contained in the supporting schedules is presented for purposes of additional analysis and is not a required part of the basic financial statements. This information is the representation of management. The information was subject to our compilation engagement, however, we have not audited or reviewed the supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any form of assurance on such supplementary information.

We are not independent with respect to the Milwaukee Area Domestic Animal Control Commission due to other non-attest services performed.

A handwritten signature in black ink, appearing to read "Robert J. Janes", followed by a faint circular stamp.

Delafield, Wisconsin
April 13, 2023

Milwaukee Area Domestic Animal Control Commission
GOVERNMENTAL FUNDS
Statement of Assets, Liabilities and Fund Balance - Cash Basis
March 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Assets:				
Cash and cash equivalents	\$ 3,529,691	-	-	3,529,691
Prepaid expenditures	-	-	-	-
Due from other funds	-	-	549,088	549,088
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	\$ <u>3,529,691</u>	<u>-</u>	<u>549,088</u>	<u>4,078,779</u>
Liabilities and Fund Balance (Deficit):				
Liabilities:				
Due to WI Unclaimed Funds	1,602	-	-	1,602
Sales tax payable	1,985	-	-	1,985
Unearned revenues	-	-	-	-
Due to other funds	649,505	-	-	649,505
Total liabilities	<u>653,092</u>	<u>-</u>	<u>-</u>	<u>653,092</u>
Fund Balance (Deficit):				
Nonspendable	-	-	-	-
Restricted	59,567	-	549,088	608,655
Committed	-	-	-	-
Unassigned	2,817,032	-	-	2,817,032
Total fund balance	<u>2,876,599</u>	<u>-</u>	<u>549,088</u>	<u>3,425,687</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities and fund balance (deficit)	\$ <u>3,529,691</u>	<u>-</u>	<u>549,088</u>	<u>4,078,779</u>

See Accountants' Compilation Report

Milwaukee Area Domestic Animal Control Commission
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures and
Changes in Fund Balances - Cash Basis
For the Three Months Ending March 31, 2023

	General Fund	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
Revenues:				
Intergovernmental	\$ 551,207	-	-	551,207
Licenses and fees	111,187	-	-	111,187
Fines, forfeitures and penalties	-	-	-	-
Public charges for services	174,465	-	-	174,465
Commercial	14,769	-	-	14,769
Other	126,329	-	-	126,329
	<u>977,957</u>	<u>-</u>	<u>-</u>	<u>977,957</u>
Expenditures:				
Personnel services costs - 6 payrolls	555,628	-	-	555,628
Contracted services	174,711	-	-	174,711
Municipal services and deposits	15,504	-	-	15,504
Materials and supplies	61,554	-	-	61,554
Capital outlays	3,750	-	-	3,750
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
	<u>811,147</u>	<u>-</u>	<u>-</u>	<u>811,147</u>
Excess of revenues over (under) expenditures	166,810	-	-	166,810
Fund balance, Beginning	<u>2,709,789</u>	<u>-</u>	<u>549,088</u>	<u>3,258,877</u>
Fund balance (deficit), Ending	\$ <u><u>2,876,599</u></u>	<u><u>-</u></u>	<u><u>549,088</u></u>	<u><u>3,425,687</u></u>

See Accountants' Compilation Report

SUPPORTING SCHEDULES

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Assets, Liabilities and Fund Balance - Cash Basis
March 31, 2023

Assets		
Petty Cash	\$	300.00
LGIP		1,348,985.85
Cash - Chase Checking Acct		2,180,405.20
Total Assets	\$	<u>3,529,691.05</u>
Liabilities		
Due to WI Unclaimed Funds	\$	1,601.41
Sales Tax Payable		1,985.53
Due To Capital Projects Fund		549,087.82
Due to/from T&A Fund		100,417.58
Total Liabilities		653,092.34
Fund Balance		
Fund Balance - Beginning of Year		2,650,221.75
Restricted for Spay Neuter		41,826.10
Restricted for Shelter Imprvmn		17,740.94
Total Restricted Balances		59,567.04
Current Year Revenues		
Over (Under) Expenditures		166,809.92
Total Fund Balance		2,876,598.71
Total Liabilities & Fund Balance	\$	<u>3,529,691.05</u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Revenues Compared to Budget - Cash Basis
For the One Month and Three Months Ending March 31, 2023

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>
Intergovernmental					
Funding for Operating Cos	\$ 551,207.43	551,207.43	2,380,047.00	(1,828,839.57)	23.16
	<u>551,207.43</u>	<u>551,207.43</u>	<u>2,380,047.00</u>	<u>(1,828,839.57)</u>	23.16
Licenses and Fees					
License Processing Fee	2,193.54	8,580.54	12,000.00	(3,419.46)	71.50
Animal License Fees	19,766.86	102,606.40	165,000.00	(62,393.60)	62.19
	<u>21,960.40</u>	<u>111,186.94</u>	<u>177,000.00</u>	<u>(65,813.06)</u>	62.82
Public Charges for Services					
Impound Fees	4,070.00	11,045.00	51,000.00	(39,955.00)	21.66
Board Fees	6,038.00	15,409.00	66,250.00	(50,841.00)	23.26
Adoption Fee	33,860.66	104,088.15	410,000.00	(305,911.85)	25.39
Rott/Pit Seminar	55.00	88.00	500.00	(412.00)	17.60
Rabies Vaccination Fee	3,080.00	12,322.00	56,500.00	(44,178.00)	21.81
Microchip Revenue - MA	499.00	2,224.00	14,500.00	(12,276.00)	15.34
MADACC Spay/Neuter	2,453.00	14,919.00	89,000.00	(74,081.00)	16.76
Quarantine Fee	250.00	825.00	3,500.00	(2,675.00)	23.57
Live Trap Deposits	800.00	2,450.00	6,000.00	(3,550.00)	40.83
Service Fees/Euthanasia	3,625.00	11,095.00	44,000.00	(32,905.00)	25.22
	<u>54,730.66</u>	<u>174,465.15</u>	<u>741,250.00</u>	<u>(566,784.85)</u>	23.54
Commercial					
Interest Income	5,272.25	14,768.74	1,000.00	13,768.74	1,476.87
	<u>5,272.25</u>	<u>14,768.74</u>	<u>1,000.00</u>	<u>13,768.74</u>	1,476.87
Other					
Donations	43,101.52	91,071.78	80,000.00	11,071.78	113.84
Donations-Spay/Neuter	565.00	3,074.00	6,000.00	(2,926.00)	51.23
Donations-Shelter Improve	308.00	2,516.00	5,000.00	(2,484.00)	50.32
Donations - Animal Medic	739.00	4,326.00	10,000.00	(5,674.00)	43.26
Medical Fees	328.00	1,762.80	3,500.00	(1,737.20)	50.37
Vaccines	775.00	3,926.00	19,000.00	(15,074.00)	20.66
FOM Grant	0.00	15,000.00	0.00	15,000.00	0.00
Misc. Revenue	234.70	290.30	1,000.00	(709.70)	29.03
Sales Tax Discount	10.00	33.57	125.00	(91.43)	26.86
Credit Card Rebates	249.63	249.63	150.00	99.63	166.42
Collars/Leashes	24.73	89.10	1,500.00	(1,410.90)	5.94
Taxable Supplies Revenue	2,187.54	3,923.08	10,250.00	(6,326.92)	38.27
ID Tag Revenue - MADA	47.39	66.35	150.00	(83.65)	44.23
	<u>48,570.51</u>	<u>126,328.61</u>	<u>136,675.00</u>	<u>(10,346.39)</u>	92.43

See Accountants' Compilation Report
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MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Revenues Compared to Budget - Cash Basis
For the One Month and Three Months Ending March 31, 2023

	<u>Current Month</u> <u>Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>
Other Financing Sources	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0.00
Total Revenues	\$ <u>681,741.25</u>	<u>977,956.87</u>	<u>3,435,972.00</u>	<u>(2,458,015.13)</u>	28.46

See Accountants' Compilation Report
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MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Expenditures Compared to Budget - Cash Basis
For the One Month and Three Months Ending March 31, 2023

	<u>Current</u> <u>Month Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>(Over) Under</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>
Personnel Services Costs					
Salaries and Wages	\$ 118,137.23	319,744.10	1,649,760.00	1,330,015.90	19.38
Overtime	349.07	6,127.55	25,000.00	18,872.45	24.51
OASI	8,601.53	23,680.08	128,119.00	104,438.92	18.48
Pension	8,044.55	28,082.43	113,883.00	85,800.57	24.66
Health Insurance	46,833.51	176,800.61	582,465.00	405,664.39	30.35
Dental Insurance	77.61	134.89	0.00	(134.89)	0.00
Life Insurance	243.90	1,058.86	2,265.00	1,206.14	46.75
Unemployment Compensat	0.00	0.00	3,000.00	3,000.00	0.00
	<u>182,287.40</u>	<u>555,628.52</u>	<u>2,504,492.00</u>	<u>1,948,863.48</u>	22.19
Contracted Services					
Natural Gas	6,231.16	12,680.02	35,000.00	22,319.98	36.23
Maintenance Agmts.	3,024.71	11,120.71	48,000.00	36,879.29	23.17
Electricity	4,278.41	8,817.73	57,500.00	48,682.27	15.34
Telephone/Internet	5,801.30	9,877.32	35,000.00	25,122.68	28.22
Water/Sewer	144.64	4,736.21	17,000.00	12,263.79	27.86
PILOT	0.00	48,752.81	52,000.00	3,247.19	93.76
Postage	1,262.00	5,530.50	18,500.00	12,969.50	29.89
Waste	2,065.78	6,263.69	21,000.00	14,736.31	29.83
Vehicle Maintenance	78.66	2,691.39	6,000.00	3,308.61	44.86
Equipment Maintenance	746.25	3,896.05	18,000.00	14,103.95	21.64
Building Maintenance	1,538.82	6,349.66	29,000.00	22,650.34	21.90
Snow Removal	4,448.47	8,442.23	8,000.00	(442.23)	105.53
Lawn Care	0.00	0.00	6,000.00	6,000.00	0.00
Insurance - Business	0.00	15,294.00	42,000.00	26,706.00	36.41
Fuel/Oil	4,133.67	7,218.07	23,000.00	15,781.93	31.38
Legal Services	97.50	97.50	10,000.00	9,902.50	0.98
Fiscal Services	1,414.72	3,473.36	18,000.00	14,526.64	19.30
Subscr/Memberships	0.00	356.72	1,500.00	1,143.28	23.78
Travel Expense	442.40	442.40	4,000.00	3,557.60	11.06
Training	485.00	485.00	5,000.00	4,515.00	9.70
Audit Services	724.00	10,962.00	12,500.00	1,538.00	87.70
Other Professional	90.40	90.40	5,000.00	4,909.60	1.81
IT Services	83.00	451.00	5,000.00	4,549.00	9.02
Credit Card Fees	1,996.08	6,682.30	20,000.00	13,317.70	33.41
	<u>39,086.97</u>	<u>174,711.07</u>	<u>497,000.00</u>	<u>322,288.93</u>	35.15
Municipal Services and Deposits					
Trap Deposit Refund	380.00	1,465.00	4,000.00	2,535.00	36.63
MADACC Spay/Neuter	4,677.46	14,038.67	105,000.00	90,961.33	13.37
	<u>5,057.46</u>	<u>15,503.67</u>	<u>109,000.00</u>	<u>93,496.33</u>	14.22

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FUND

Statement of Expenditures Compared to Budget - Cash Basis
For the One Month and Three Months Ending March 31, 2023

	<u>Current</u> <u>Month Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>(Over) Under</u> <u>Budget</u>	<u>% of</u> <u>Budget</u>
Materials and Supplies					
ID Tags	0.00	234.65	300.00	65.35	78.22
Microchips	0.00	2,774.00	25,000.00	22,226.00	11.10
Advertising	105.50	501.79	3,000.00	2,498.21	16.73
Spay/Neuter Donation Exp	0.00	0.00	2,000.00	2,000.00	0.00
Shelter Imprmnt Donation	0.00	0.00	2,000.00	2,000.00	0.00
Animal Medical Donation	0.00	0.00	2,000.00	2,000.00	0.00
Uniforms	4,195.46	4,495.06	4,000.00	(495.06)	112.38
Animal Supplies	4,976.69	17,602.06	72,000.00	54,397.94	24.45
Vaccines	6,270.48	9,438.64	52,000.00	42,561.36	18.15
Office Supplies	1,376.99	2,927.91	12,000.00	9,072.09	24.40
Miscellaneous Expenses	303.70	501.64	2,500.00	1,998.36	20.07
Medical Supplies	13,457.20	23,103.94	75,000.00	51,896.06	30.81
Contingency Fund	0.00	0.00	10,000.00	10,000.00	0.00
Over & Short Account	10.77	(25.93)	500.00	525.93	(5.19)
	<u>30,696.79</u>	<u>61,553.76</u>	<u>262,300.00</u>	<u>200,746.24</u>	<u>23.47</u>
Capital Outlay					
Equipment Purchase	0.00	0.00	6,000.00	6,000.00	0.00
Vehicle Replacement	0.00	0.00	50,000.00	50,000.00	0.00
IT Equipment/ Software	3,749.93	3,749.93	6,000.00	2,250.07	62.50
Office Equipment	0.00	0.00	1,000.00	1,000.00	0.00
	<u>3,749.93</u>	<u>3,749.93</u>	<u>63,000.00</u>	<u>59,250.07</u>	<u>5.95</u>
Transfers Out					
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>\$ 260,878.55</u>	<u>811,146.95</u>	<u>3,435,792.00</u>	<u>2,624,645.05</u>	<u>23.61</u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
DEBT SERVICE FUND
Statement of Assets, Liabilities and Fund Balance- Cash Basis
March 31, 2023

Assets		
Total Current Assets		\$ 0.00
Liabilities and Fund Balance		
Liabilities		
Total Liabilities		0.00
Fund Balance		
Fund Balance - Beginning of Year	0.00	
Current Year Revenues		
Over (Under) Expenditures	0.00	
Total Fund Balance		0.00
Total Liabilities & Fund Balance		\$ 0.00

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
DEBT SERVICE FUND
Statement of Revenues and Expenditures
Compared to Budget - Cash Basis
For the One Month and Three Months Ending March 31, 2023

	<u>Current</u> <u>Month Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>
Revenues				
Intergovernmental				
Funding for Debt Service	\$ 0.00	0.00	199,031.00	(199,031.00)
Total Revenues	0.00	0.00	199,031.00	(199,031.00)
Expenditures				
Interest Expense-Debt Service	0.00	0.00	49,031.00	(49,031.00)
Principal Expense-Debt Service	0.00	0.00	150,000.00	(150,000.00)
Total Expenditures	0.00	0.00	199,031.00	(199,031.00)
Other Financing Sources				
Total Other Financing Sources	0.00	0.00	0.00	0.00
Revenues Over (Under)				
Expenditures and Other Uses	\$ 0.00	0.00	0.00	0.00

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Assets	
Due From General Fund	\$ 549,087.82
Total Assets	\$ 549,087.82
Liabilities and Fund Balances	
Liabilities	
Total Liabilities	0.00
Fund Balance	
Fund Balance - Beginning of Year	549,087.82
Current Year Revenues	
Over (Under) Expenditures	0.00
Total Fund Balance	549,087.82
Total Liabilities & Fund Balance	\$ 549,087.82

12.

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
CAPITAL PROJECTS FUND
Statement of Revenues and Expenditures
Compared to Budget - Cash Basis
For the One Month and Three Months Ending March 31, 2023

	<u>Current</u> <u>Month Actual</u>	<u>Year to Date</u> <u>Actual</u>	<u>Annual Budget</u>	<u>Over (Under)</u> <u>Budget</u>
Revenues				
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Expenditures				
Capital Fund - Equipment	\$ 0.00	0.00	15,000.00	(15,000.00)
Capital Fund - Building	<u>0.00</u>	<u>0.00</u>	<u>95,000.00</u>	<u>(95,000.00)</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>110,000.00</u>	<u>(110,000.00)</u>
Total Revenues Over (Under) Expenditures	<u>0.00</u>	<u>0.00</u>	<u>(110,000.00)</u>	<u>110,000.00</u>
Other Financing Sources				
Total Other Financing Sou	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenues and Other Sources Over (Under) Expenditures	<u>\$ 0.00</u>	<u>0.00</u>	<u>(110,000.00)</u>	<u>110,000.00</u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
GENERAL FIXED ASSETS
Statement of Assets, Liabilities and Fund Balance - Cash Basis
March 31, 2023

Assets		
Building	\$ 5,380,904.95	
Land	124,243.72	
Office/Gen'l Equipment	340,321.54	
Computer/Software	66,340.77	
Office Furniture	51,656.50	
Kennel Equipment	623,717.33	
Land Improvement	18,175.50	
Vehicles	152,869.72	
Leasehold Improvements	<u>411,512.41</u>	
Total Fixed Assets		\$ <u><u>7,169,742.44</u></u>
Fund Balance		
Investment in Fixed Assets	\$ <u>7,169,742.44</u>	
Fund Balance		\$ <u><u>7,169,742.44</u></u>

GENERAL LONG-TERM DEBT
Statement of Assets, Liabilities and Fund Balance - Cash Basis
March 31, 2023

Assets		
Amounts to be provided for GLT	\$ <u>1,525,000.00</u>	
Total Assets		\$ <u><u>1,525,000.00</u></u>
Liabilities		
Note Payable - LT Portion	\$ <u>1,525,000.00</u>	
Total Liabilities		\$ <u><u>1,525,000.00</u></u>

See Accountants' Compilation Report

MILWAUKEE AREA DOMESTIC ANIMAL CONTROL COMMISSION
TRUST & AGENCY FUND
Statement of Assets, Liabilities and Fund Balance - Cash Basis
March 31, 2023

Assets		
On-line Clearing Acct.	\$	(158.00)
Due to/from General Fund		100,417.58
Total Assets		\$ 100,259.58
Liabilities		
Accounts Payable	\$	8,515.40
Ordinance Fees		4,964.00
Animal License Fees		83,521.28
5% State of Wisconsin Licenses		2,373.90
Dog Park Permits		605.00
Cat's Voice		280.00
Total Liabilities		\$ 100,259.58

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