

# Management Report

Casa of the Fox Cities Inc.

For the period ended November 30, 2022



Prepared by

**Hjortness CPAs**

Prepared on

**December 13, 2022**

# Table of Contents

---

Accountant’s Letter .....3

Statement of Activities .....4

Statement of Financial Position .....8

Statement of Activity - Month Only .....10

A/R Aging Summary .....13

A/P Aging Summary .....14

## Accountant's Letter

---

The accompanying financial statements of CASA of the Fox Cities as of and for the year ended November 30th, 2022, were not subjected to an audit, review, or compilation engagement by us and we do not express an opinion, a conclusion, nor provide any assurance on them.

Hjortness CPAs, SC  
851 Racine St, Suite B  
Menasha, WI 54952

# Statement of Activities

January - November, 2022

	Jan - Nov, 2022	Jan - Nov, 2021 (PY)	Total
<b>REVENUE</b>			
40000 Grants			
40001 Foundations general operating	133,250.00		141,500.00
40004 10 Year Anniversary	80,000.00		10,000.00
<b>Total 40001 Foundations general operating</b>	<b>213,250.00</b>		<b>151,500.00</b>
40002 Foundations restricted	49,680.00		44,470.00
40003 Government grants	88,632.00		89,976.00
40005 Outagamie County DHHS	56,000.00		
<b>Total 40000 Grants</b>	<b>407,562.00</b>		<b>285,946.00</b>
40100 Individual Contributions			
40101 Ind. Contributions - Annual App	101,723.99		47,974.61
40102 Ind. Contributions - Board Memb	275.00		2,050.00
<b>Total 40101 Ind. Contributions - Annual App</b>	<b>101,998.99</b>		<b>50,024.61</b>
40103 Ind. Contributions - General Do	3,414.75		10,500.00
40104 Non-Profit Revenue	800.00		
40106 Giving Tuesday			823.25
<b>Total 40100 Individual Contributions</b>	<b>106,213.74</b>		<b>61,347.86</b>
40200 Business Donations			
40201 Business donations{209}	9,861.83		10,054.74
40202 Employee match{210}	1,580.00		1,700.00
<b>Total 40200 Business Donations</b>	<b>11,441.83</b>		<b>11,754.74</b>
40300 Association & Church Donations			
40302 Civic Groups	19,199.75		
<b>Total 40300 Association &amp; Church Donations</b>	<b>19,199.75</b>		
40600 Special Event Revenue			
40601 CASAblanca			
40602 ASK	5,808.50		21,325.00
40603 Auction-Live	13,100.00		22,876.50
40604 Auction-Silent	16,182.00		7,177.95
40606 Table Sponsors	34,150.00		43,000.00
40607 Tickets	7,262.50		5,166.30
40608 Other CASAblanca	4,611.80		2,037.80
<b>Total 40601 CASAblanca</b>	<b>81,114.80</b>		<b>101,583.55</b>
40620 Trees for Children	4,528.79		3,879.77
40650 Third Party Events	25,331.04		
40654 Business events			3,288.50
<b>Total 40650 Third Party Events</b>	<b>25,331.04</b>		<b>3,288.50</b>
<b>Total 40600 Special Event Revenue</b>	<b>110,974.63</b>		<b>108,751.82</b>
40700 United Way			
40702 Misc United Way Designations	1,837.03		322.87
<b>Total 40700 United Way</b>	<b>1,837.03</b>		<b>322.87</b>

		Total
	Jan - Nov, 2022	Jan - Nov, 2021 (PY)
40800 Other Income	155.45	88,199.87
49000 Gifts in Kind		491.00
49990 Investment Interest	181.16	32.54
<b>Total Revenue</b>	<b>657,565.59</b>	<b>556,846.70</b>
<b>GROSS PROFIT</b>	<b>657,565.59</b>	<b>556,846.70</b>
<b>EXPENDITURES</b>		
51000 Fundraising		
51001 Annual Appeal{238}	1,862.63	2,880.40
51002 Software	1,999.08	1,996.95
51003 Point of entires	736.23	
51100 Special Events		
51101 Auction items	65.05	669.37
51102 Decor	2,798.75	1,495.00
51103 Entertainment	3,000.00	2,250.00
51104 Food	8,253.67	9,485.56
51105 Fund Development - other	1,546.14	1,347.34
51106 Printing{246}	1,127.17	2,939.87
<b>Total 51100 Special Events</b>	<b>16,790.78</b>	<b>18,187.14</b>
51201 Trees for Childrens	2,796.10	1,924.25
51500 Third Party Events	484.00	
<b>Total 51000 Fundraising</b>	<b>24,668.82</b>	<b>24,988.74</b>
60001 Payroll Taxes Expense		
60002 FUTA expense	-53.43	-153.68
60003 FICA expense	30,305.16	23,352.17
60004 SUTA expense	1,227.93	1,758.37
<b>Total 60001 Payroll Taxes Expense</b>	<b>31,479.66</b>	<b>24,956.86</b>
61000 Salaries	405,498.13	320,251.47
61001 Simple IRA	11,716.46	5,485.93
61002 Health Insurance	27,117.09	30,075.11
61003 Cell Phone Stipend	1,912.18	1,773.16
61005 EAP	1,200.00	
<b>Total 61000 Salaries</b>	<b>447,443.86</b>	<b>357,585.67</b>
63000 Accounting/Bank/Legal Fees		
63001 Accounting	13,200.00	7,405.00
63002 QuickBooks	1,128.10	
63004 Other fees	920.49	159.50
63006 Bank Fees	1,127.46	582.03
<b>Total 63000 Accounting/Bank/Legal Fees</b>	<b>16,376.05</b>	<b>8,146.53</b>
64000 Business Insurance	261.20	
64002 Employment practice liability	727.80	989.00
64003 General Liability	4,377.00	4,571.00
64004 Insurance - Other		50.00
64007 Workers Comp	1,995.00	2,620.00

		<b>Total</b>
	<b>Jan - Nov, 2022</b>	<b>Jan - Nov, 2021 (PY)</b>
<b>Total 64000 Business Insurance</b>	<b>7,361.00</b>	<b>8,230.00</b>
65000 Office Rent	39,824.18	39,824.18
65001 Internet/Telephone	2,039.74	1,593.35
66100 Computer Service/Software	10,929.64	8,635.99
66200 Contracted Services	0.00	
66201 Janitorial	960.00	800.00
66202 Background Checks	903.86	3,898.90
66203 Water	393.78	331.26
66208 Iron Mountain Shredding	725.64	388.64
66220 Other	130.55	
<b>Total 66200 Contracted Services</b>	<b>3,113.83</b>	<b>5,418.80</b>
66250 Dues & Contracted Subscriptions		
66255 Constant Contact		574.00
66256 Zoom US	494.67	615.47
66267 Survey Monkey	384.00	495.00
<b>Total 66250 Dues &amp; Contracted Subscriptions</b>	<b>878.67</b>	<b>1,684.47</b>
66500 Credit Card Processing	2,024.23	1,462.55
66800 Enrichment grant expense		
66801 Theda Clark Smith (books)	377.30	44.51
66802 JJ Keller Foundation	3,135.85	68.94
<b>Total 66800 Enrichment grant expense</b>	<b>3,513.15</b>	<b>113.45</b>
66910 Membership Dues/Subscript	1,819.01	1,819.37
66930 Office Supplies	5,466.21	3,538.13
66935 Covid -19 expenses	9.25	778.49
66940 Postage	2,027.20	1,022.39
66950 Printing		
66951 Printing - General	915.01	814.58
66952 Printing - Copier	2,577.77	1,901.98
<b>Total 66950 Printing</b>	<b>3,492.78</b>	<b>2,716.56</b>
67100 Recruitment Events		0.00
67101 Social Media Boosts	52.00	192.97
67102 Recruitment and outreach	6,322.94	2,142.01
<b>Total 67100 Recruitment Events</b>	<b>6,374.94</b>	<b>2,334.98</b>
67400 Training and Recognition		
67401 Advocate Training	3,563.08	4,430.00
67402 Staff Appreciation{222}	1,681.79	861.23
67403 Staff Training{223}	609.41	800.60
67404 Volunteer Recognition	461.03	963.75
<b>Total 67400 Training and Recognition</b>	<b>6,315.31</b>	<b>7,055.58</b>
67600 Transportation (travel)		
67601 Hotels and meals	4,632.38	143.80
67602 VOCA Mileage{251}	1,586.75	1,176.63
67603 Regular mileage	2,258.41	627.17

	Total	
	Jan - Nov, 2022	Jan - Nov, 2021 (PY)
67604 Registration	1,939.00	
<b>Total 67600 Transportation (travel)</b>	<b>10,416.54</b>	<b>1,947.60</b>
69900 Gifts in Kind (expense)	743.62	
69905 Investment Fees	92.19	
88900 Ask the director	0.00	16.91
89000 Depreciation Expense	5,323.30	5,855.63
<b>Total Expenditures</b>	<b>631,733.18</b>	<b>509,726.23</b>
<b>NET OPERATING REVENUE</b>	<b>25,832.41</b>	<b>47,120.47</b>
<b>OTHER REVENUE</b>		
90010 Unrealized Gain/Loss	-1,951.20	
90020 Realized Gain/Loss	52.05	
<b>Total Other Revenue</b>	<b>-1,899.15</b>	<b>0.00</b>
<b>OTHER EXPENDITURES</b>		
9505 Fraudulent Charges	16.03	
<b>Total Other Expenditures</b>	<b>16.03</b>	<b>0.00</b>
<b>NET OTHER REVENUE</b>	<b>-1,915.18</b>	<b>0.00</b>
<b>NET REVENUE</b>	<b>\$23,917.23</b>	<b>\$47,120.47</b>

# Statement of Financial Position

As of November 30, 2022

	As of Nov 30, 2022	As of Nov 30, 2021 (PP)	Total As of Nov 30, 2021 (PY)
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
10000 Nicolet Bank checking 1009	163,244.16	113,090.05	113,090.05
10001 Board Designated - Future Missi	0.00	0.00	0.00
10002 Nicolet Bank account 5699	77,769.28	77,690.34	77,690.34
<b>Total 10001 Board Designated - Future Missi</b>	<b>77,769.28</b>	<b>77,690.34</b>	<b>77,690.34</b>
10005 Temp Restricted Asset Grants	7,878.28	7,639.37	7,639.37
10200 Investments - Community Foundat	13,854.35	14,207.75	14,207.75
103000 Petty Cash	600.00	0.00	0.00
<b>Total Bank Accounts</b>	<b>263,346.07</b>	<b>212,627.51</b>	<b>212,627.51</b>
<b>Accounts Receivable</b>			
12000 Accounts Receivable (A/R)	97,728.50	71,478.25	71,478.25
<b>Total Accounts Receivable</b>	<b>97,728.50</b>	<b>71,478.25</b>	<b>71,478.25</b>
<b>Other Current Assets</b>			
12005 Undeposited Funds	2,885.50	0.00	0.00
14000 Pre - Paid Expenses	32.42	0.00	0.00
14700 Gift Card Receivable	860.94	1,604.56	1,604.56
<b>Total Other Current Assets</b>	<b>3,778.86</b>	<b>1,604.56</b>	<b>1,604.56</b>
<b>Total Current Assets</b>	<b>364,853.43</b>	<b>285,710.32</b>	<b>285,710.32</b>
<b>Fixed Assets</b>			
15100 Equipment	6,940.00	6,940.00	6,940.00
15400 Leasehold Improvements	25,000.00	25,000.00	25,000.00
17100 Accum. Depreciation	-19,162.59	-13,306.96	-13,306.96
<b>Total Fixed Assets</b>	<b>12,777.41</b>	<b>18,633.04</b>	<b>18,633.04</b>
<b>TOTAL ASSETS</b>	<b>\$377,630.84</b>	<b>\$304,343.36</b>	<b>\$304,343.36</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

20000 Accounts Payable (A/P)	0.00	2,491.71	2,491.71
------------------------------	------	----------	----------

<b>Total Accounts Payable</b>	<b>0.00</b>	<b>2,491.71</b>	<b>2,491.71</b>
-------------------------------	-------------	-----------------	-----------------

##### Credit Cards

21000 Nicolet Credit Card	457.33	12.99	12.99
---------------------------	--------	-------	-------

21005 Dawn 0939	0.00	278.36	278.36
-----------------	------	--------	--------

21010 Jill 0913	0.00	45.54	45.54
-----------------	------	-------	-------

21040 Whitney 0954	0.00	86.42	86.42
--------------------	------	-------	-------

21045 Kandace 7374	0.00	554.64	554.64
--------------------	------	--------	--------

21050 Krista 0962	0.00	15.81	15.81
-------------------	------	-------	-------



	As of Nov 30, 2022	As of Nov 30, 2021 (PP)	Total As of Nov 30, 2021 (PY)
21060 Selena 0970	0.00	26.36	26.36
21080 Jenn 2189	0.00	-0.98	-0.98
<b>Total 21000 Nicolet Credit Card</b>	<b>457.33</b>	<b>1,019.14</b>	<b>1,019.14</b>
<b>Total Credit Cards</b>	<b>457.33</b>	<b>1,019.14</b>	<b>1,019.14</b>
<b>Other Current Liabilities</b>			
24000 Payroll Liabilities	0.00	798.30	798.30
24001 FICA Liability	0.00	2,277.00	2,277.00
24002 Federal Withholding Liability	0.00	1,062.00	1,062.00
24003 WI Withholding Liability	0.00	1,441.12	1,441.12
24005 SUTA Liability	0.00	194.36	194.36
24022 WI SUI Employer	223.00		
24037 Short Term Dis (taxable)	144.03		
24041 Simple IRA Emp.	-79.05		
24090 United Way	370.88		
<b>Total 24000 Payroll Liabilities</b>	<b>658.86</b>	<b>5,772.78</b>	<b>5,772.78</b>
24010 Accrued Wages	7,067.91	9,971.79	9,971.79
24015 Accrued PTO	11,619.60	3,812.88	3,812.88
<b>Total Other Current Liabilities</b>	<b>19,346.37</b>	<b>19,557.45</b>	<b>19,557.45</b>
<b>Total Current Liabilities</b>	<b>19,803.70</b>	<b>23,068.30</b>	<b>23,068.30</b>
<b>Total Liabilities</b>	<b>19,803.70</b>	<b>23,068.30</b>	<b>23,068.30</b>
<b>Equity</b>			
32000 Retained Earnings	325,540.49	224,740.08	224,740.08
33000 Temp Restrict Asset Grants	8,369.42	9,414.51	9,414.51
Net Revenue	23,917.23	47,120.47	47,120.47
<b>Total Equity</b>	<b>357,827.14</b>	<b>281,275.06</b>	<b>281,275.06</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$377,630.84</b>	<b>\$304,343.36</b>	<b>\$304,343.36</b>

# Statement of Activity - Month Only

November 2022

	Nov 2022	Oct 2022 (PP)	Total Nov 2021 (PY)
<b>REVENUE</b>			
40000 Grants			
40001 Foundations general operating	20,000.00	16,000.00	20,000.00
40004 10 Year Anniversary		10,000.00	
<b>Total 40001 Foundations general operating</b>	<b>20,000.00</b>	<b>26,000.00</b>	<b>20,000.00</b>
40002 Foundations restricted	5,000.00	2,800.00	
40003 Government grants	9,256.00	5,952.00	8,205.00
40005 Outagamie County DHHS	56,000.00		
<b>Total 40000 Grants</b>	<b>90,256.00</b>	<b>34,752.00</b>	<b>28,205.00</b>
40100 Individual Contributions			
40101 Ind. Contributions - Annual App	20,410.50	763.49	15,699.61
40102 Ind. Contributions - Board Memb	225.00		2,050.00
<b>Total 40101 Ind. Contributions - Annual App</b>	<b>20,635.50</b>	<b>763.49</b>	<b>17,749.61</b>
40103 Ind. Contributions - General Do		1,220.00	
40104 Non-Profit Revenue	800.00		
40106 Giving Tuesday			823.25
<b>Total 40100 Individual Contributions</b>	<b>21,435.50</b>	<b>1,983.49</b>	<b>18,572.86</b>
40200 Business Donations			
40201 Business donations{209}	328.20	3,527.00	3,363.90
40202 Employee match{210}		50.00	500.00
<b>Total 40200 Business Donations</b>	<b>328.20</b>	<b>3,577.00</b>	<b>3,863.90</b>
40300 Association & Church Donations			
40302 Civic Groups	15,950.00	1,149.75	
<b>Total 40300 Association &amp; Church Donations</b>	<b>15,950.00</b>	<b>1,149.75</b>	
40600 Special Event Revenue			
40601 CASAblanca			
40602 ASK		4,708.50	2,000.00
40603 Auction-Live		13,100.00	
40604 Auction-Silent		16,182.00	
40606 Table Sponsors	2,500.00	4,000.00	1,500.00
40607 Tickets		175.00	25.00
40608 Other CASAblanca		4,571.80	
<b>Total 40601 CASAblanca</b>	<b>2,500.00</b>	<b>42,737.30</b>	<b>3,525.00</b>
40650 Third Party Events	100.00		
40654 Business events			1,288.50
<b>Total 40650 Third Party Events</b>	<b>100.00</b>		<b>1,288.50</b>
<b>Total 40600 Special Event Revenue</b>	<b>2,600.00</b>	<b>42,737.30</b>	<b>4,813.50</b>
40700 United Way			
40702 Misc United Way Designations		509.55	
<b>Total 40700 United Way</b>		<b>509.55</b>	
49000 Gifts in Kind			491.00

			Total
	Nov 2022	Oct 2022 (PP)	Nov 2021 (PY)
49990 Investment Interest	28.08	19.65	3.23
<b>Total Revenue</b>	<b>130,597.78</b>	<b>84,728.74</b>	<b>55,949.49</b>
<b>GROSS PROFIT</b>	<b>130,597.78</b>	<b>84,728.74</b>	<b>55,949.49</b>
<b>EXPENDITURES</b>			
51000 Fundraising			
51001 Annual Appeal{238}		1,798.28	
51002 Software			187.02
51100 Special Events			
51101 Auction items			-17.34
51102 Decor	48.75		
51103 Entertainment		2,500.00	
51104 Food		7,253.67	
<b>Total 51100 Special Events</b>	<b>48.75</b>	<b>9,753.67</b>	<b>-17.34</b>
<b>Total 51000 Fundraising</b>	<b>48.75</b>	<b>11,551.95</b>	<b>169.68</b>
60001 Payroll Taxes Expense			
60003 FICA expense	2,511.05	2,463.08	2,277.74
60004 SUTA expense	314.02	0.01	57.11
<b>Total 60001 Payroll Taxes Expense</b>	<b>2,825.07</b>	<b>2,463.09</b>	<b>2,334.85</b>
61000 Salaries	34,263.56	33,636.27	31,642.09
61001 Simple IRA	984.75	965.93	551.32
61002 Health Insurance	275.00	1,249.38	2,977.83
61003 Cell Phone Stipend	184.64	184.64	154.64
61005 EAP	300.00		
<b>Total 61000 Salaries</b>	<b>36,007.95</b>	<b>36,036.22</b>	<b>35,325.88</b>
63000 Accounting/Bank/Legal Fees			
63001 Accounting	500.00	500.00	255.00
63002 QuickBooks	147.10	142.10	
63004 Other fees		795.00	
63006 Bank Fees	115.50	88.50	95.36
<b>Total 63000 Accounting/Bank/Legal Fees</b>	<b>762.60</b>	<b>1,525.60</b>	<b>350.36</b>
64000 Business Insurance			
64007 Workers Comp	285.00		97.00
<b>Total 64000 Business Insurance</b>	<b>285.00</b>		<b>97.00</b>
65000 Office Rent	3,620.38	3,620.38	3,620.38
65001 Internet/Telephone	174.98	174.98	154.98
66100 Computer Service/Software	224.79	1,425.35	305.71
66200 Contracted Services			
66201 Janitorial	80.00	80.00	
66202 Background Checks	26.32	9.99	282.20
66203 Water		17.89	
66208 Iron Mountain Shredding		133.92	
<b>Total 66200 Contracted Services</b>	<b>106.32</b>	<b>241.80</b>	<b>282.20</b>
66250 Dues & Contracted Subscriptions			

			Total
	Nov 2022	Oct 2022 (PP)	Nov 2021 (PY)
66256 Zoom US	44.97	44.97	44.97
<b>Total 66250 Dues &amp; Contracted Subscriptions</b>	<b>44.97</b>	<b>44.97</b>	<b>44.97</b>
66500 Credit Card Processing	0.99	1,631.79	0.99
66800 Enrichment grant expense			
66801 Theda Clark Smith (books)	139.95	36.87	
66802 JJ Keller Foundation	1,505.65		
<b>Total 66800 Enrichment grant expense</b>	<b>1,645.60</b>	<b>36.87</b>	
66910 Membership Dues/Subscript	629.11	12.99	25.98
66930 Office Supplies	256.56	195.92	281.86
66940 Postage	48.00	312.00	
66950 Printing			
66952 Printing - Copier	496.19	248.67	567.96
<b>Total 66950 Printing</b>	<b>496.19</b>	<b>248.67</b>	<b>567.96</b>
67100 Recruitment Events			
67101 Social Media Boosts			29.73
67102 Recruitment and outreach	3,359.98	436.32	
<b>Total 67100 Recruitment Events</b>	<b>3,359.98</b>	<b>436.32</b>	<b>29.73</b>
67400 Training and Recognition			
67401 Advocate Training	0.00	6.31	1,570.00
67402 Staff Appreciation{222}	289.06	157.14	77.62
67403 Staff Training{223}		199.00	168.15
67404 Volunteer Recognition	229.16		
<b>Total 67400 Training and Recognition</b>	<b>518.22</b>	<b>362.45</b>	<b>1,815.77</b>
67600 Transportation (travel)			
67601 Hotels and meals	348.77	77.60	53.11
67602 VOCA Mileage{251}	387.65	178.19	180.54
67603 Regular mileage	224.19	317.84	40.66
<b>Total 67600 Transportation (travel)</b>	<b>960.61</b>	<b>573.63</b>	<b>274.31</b>
88900 Ask the director	0.00		16.91
89000 Depreciation Expense		532.33	532.33
<b>Total Expenditures</b>	<b>52,016.07</b>	<b>61,427.31</b>	<b>46,231.85</b>
<b>NET OPERATING REVENUE</b>	<b>78,581.71</b>	<b>23,301.43</b>	<b>9,717.64</b>
<b>NET REVENUE</b>	<b>\$78,581.71</b>	<b>\$23,301.43</b>	<b>\$9,717.64</b>

# A/R Aging Summary

As of November 30, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Best Buy C	5,000.00					5,000.00
Boldt					20,000.00	20,000.00
Outagamie County DHHS-ARPA	56,000.00					56,000.00
United Way					1,520.50	1,520.50
Voca grant	13,470.00	1,738.00				15,208.00
<b>TOTAL</b>	<b>\$74,470.00</b>	<b>\$1,738.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$21,520.50</b>	<b>\$97,728.50</b>

# A/P Aging Summary

As of November 30, 2022

---

This report contains no data for your specified date range.