

Management Report

Casa of the Fox Cities Inc.

For the period ended December 31, 2022



Prepared by

Hjortness CPAs

Prepared on

February 22, 2023

Table of Contents

Accountant’s Letter3

Statement of Activities4

Statement of Financial Position8

Statement of Activity - Month Only10

A/R Aging Summary14

A/P Aging Summary15

Accountant's Letter

The accompanying financial statements of CASA of the Fox Cities as of and for the year ended December 31st, 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 - December 2022

	Jan - Dec 2022	Jan - Dec 2021 (PY)	Total
REVENUE			
40000 Grants			
40001 Foundations general operating	168,250.00	181,500.00	
40004 10 Year Anniversary	80,000.00	10,000.00	
Total 40001 Foundations general operating	248,250.00	191,500.00	
40002 Foundations restricted	44,680.00	52,870.00	
40003 Government grants	100,000.00	99,997.00	
40005 Outagamie County DHHS	56,000.00		
Total 40000 Grants	448,930.00	344,367.00	
40100 Individual Contributions			
40101 Ind. Contributions - Annual App	115,253.91	57,944.36	
40102 Ind. Contributions - Board Memb	1,275.00	2,050.00	
40104 Monthly Donors	708.00		
Total 40101 Ind. Contributions - Annual App	117,236.91	59,994.36	
40103 Ind. Contributions - General Do	3,984.75	12,375.00	
40106 Giving Tuesday	800.00	823.25	
Total 40100 Individual Contributions	122,021.66	73,192.61	
40200 Business Donations			
40201 Business donations{209}	10,509.46	10,612.74	
40202 Employee match{210}	1,580.00	1,700.00	
Total 40200 Business Donations	12,089.46	12,312.74	
40300 Association & Church Donations			
40302 Civic Groups	19,299.75		
Total 40300 Association & Church Donations	19,299.75		
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	37,150.00	43,000.00	
40607 Tickets	7,262.50	5,166.30	
40608 Other CASAblanca	4,611.80	2,037.80	
Total 40601 CASAblanca	84,114.80	101,583.55	
40620 Trees for Children	4,528.79	3,879.77	
40650 Third Party Events	25,331.04		
40654 Business events		3,288.50	
Total 40650 Third Party Events	25,331.04	3,288.50	
Total 40600 Special Event Revenue	113,974.63	108,751.82	
40700 United Way			
40702 Misc United Way Designations	826.09	322.87	
40703 Partner Agency Revenue	44,252.00	41,946.00	

		Total
	Jan - Dec 2022	Jan - Dec 2021 (PY)
Total 40700 United Way	45,078.09	42,268.87
40800 Other Income	155.45	91,982.51
49000 Gifts in Kind	23,421.73	6,122.75
49990 Investment Interest	242.60	160.05
Total Revenue	785,213.37	679,158.35
GROSS PROFIT	785,213.37	679,158.35
EXPENDITURES		
51000 Fundraising		
51001 Annual Appeal{238}	1,862.63	2,880.40
51002 Software	1,999.08	2,215.59
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	1,486.14	1,347.34
51106 Printing{246}	1,127.17	2,939.87
Total 51100 Special Events	16,730.78	18,187.14
51201 Trees for Childrens	2,796.10	1,924.25
51500 Third Party Events	484.00	
Total 51000 Fundraising	24,608.82	25,207.38
60001 Payroll Taxes Expense		
60002 FUTA expense	-53.43	808.45
60003 FICA expense	34,545.95	27,105.87
60004 SUTA expense	1,352.44	1,790.08
Total 60001 Payroll Taxes Expense	35,844.96	29,704.40
61000 Salaries	454,766.35	365,187.15
61001 Simple IRA	14,052.89	6,469.78
61002 Health Insurance	31,668.83	33,463.99
61003 Cell Phone Stipend	2,189.14	1,927.80
61004 Reimbursements	134.26	
61005 EAP	1,200.00	
Total 61000 Salaries	504,011.47	407,048.72
61006 Reflective Practice	700.00	
63000 Accounting/Bank/Legal Fees		
63001 Accounting	13,700.00	7,660.00
63002 QuickBooks	1,128.10	
63004 Other fees	920.49	160.04
63006 Bank Fees	1,333.01	662.13
Total 63000 Accounting/Bank/Legal Fees	17,081.60	8,482.17
64000 Business Insurance	261.20	
64002 Employment practice liability	727.80	989.00

	Jan - Dec 2022	Jan - Dec 2021 (PY)	Total
64003 General Liability	4,377.00		4,693.00
64004 Insurance - Other			50.00
64007 Workers Comp	1,995.00		2,620.00
Total 64000 Business Insurance	7,361.00		8,352.00
65000 Office Rent	43,444.56		43,444.56
65001 Internet/Telephone	2,214.72		1,748.33
66100 Computer Service/Software	11,158.13		8,940.89
66200 Contracted Services	0.00		
66201 Janitorial	1,040.00		960.00
66202 Background Checks	903.86		3,916.90
66203 Water	540.51		331.26
66208 Iron Mountain Shredding	678.36		388.64
66220 Other	130.55		
Total 66200 Contracted Services	3,293.28		5,596.80
66250 Dues & Contracted Subscriptions			
66255 Constant Contact			574.00
66256 Zoom US	539.64		660.44
66267 Survey Monkey	384.00		495.00
Total 66250 Dues & Contracted Subscriptions	923.64		1,729.44
66500 Credit Card Processing	2,025.22		1,655.22
66800 Enrichment grant expense			
66801 Theda Clark Smith (books)	377.30		421.76
66802 JJ Keller Foundation	405.00		1,339.33
Total 66800 Enrichment grant expense	782.30		1,761.09
66910 Membership Dues/Subscript	1,832.00		2,120.35
66930 Office Supplies	5,724.56		3,753.73
66935 Covid -19 expenses	9.25		778.49
66940 Postage	2,303.20		1,022.39
66950 Printing			
66951 Printing - General	915.01		814.58
66952 Printing - Copier	2,577.77		2,011.22
Total 66950 Printing	3,492.78		2,825.80
67100 Recruitment Events			0.00
67101 Social Media Boosts	52.00		192.97
67102 Recruitment and outreach	6,517.94		2,801.60
Total 67100 Recruitment Events	6,569.94		2,994.57
67400 Training and Recognition			
67401 Advocate Training	4,433.08		4,430.00
67402 Staff Appreciation{222}	1,695.78		1,114.78
67403 Staff Training{223}	609.41		800.60
67404 Volunteer Recognition	1,427.04		2,127.10
Total 67400 Training and Recognition	8,165.31		8,472.48
67600 Transportation (travel)			

		Total
	Jan - Dec 2022	Jan - Dec 2021 (PY)
67601 Hotels and meals	4,702.75	143.80
67602 VOCA Mileage{251}	1,737.16	1,348.65
67603 Regular mileage	2,367.03	641.29
67604 Registration	1,939.00	
Total 67600 Transportation (travel)	10,745.94	2,133.74
69900 Gifts in Kind (expense)	24,165.35	5,631.75
69905 Investment Fees	92.19	142.96
88900 Ask the director	0.00	16.91
89000 Depreciation Expense	5,323.30	6,387.96
Total Expenditures	721,873.52	579,952.13
NET OPERATING REVENUE	63,339.85	99,206.22
OTHER REVENUE		
90010 Unrealized Gain/Loss	-2,560.99	966.21
90020 Realized Gain/Loss	52.05	627.98
Total Other Revenue	-2,508.94	1,594.19
OTHER EXPENDITURES		
9505 Fraudulent Charges	16.03	
Total Other Expenditures	16.03	0.00
NET OTHER REVENUE	-2,524.97	1,594.19
NET REVENUE	\$60,814.88	\$100,800.41

Statement of Financial Position

As of December 31, 2022

	As of Dec 31, 2022	As of Dec 31, 2021 (PP)	Total As of Dec 31, 2021 (PY)
ASSETS			
Current Assets			
Bank Accounts			
10000 Nicolet Bank checking 1009	164,890.05	151,673.60	151,673.60
10001 Board Designated - Future Missi	0.00	0.00	0.00
10002 Nicolet Bank account 5699	77,793.25	77,696.09	77,696.09
Total 10001 Board Designated - Future Missi	77,793.25	77,696.09	77,696.09
10005 Temp Restricted Asset Grants	8,816.89	7,878.28	7,878.28
10200 Investments - Community Foundat	13,244.56	15,778.88	15,778.88
103000 Petty Cash	600.00	0.00	0.00
Total Bank Accounts	265,344.75	253,026.85	253,026.85
Accounts Receivable			
12000 Accounts Receivable (A/R)	147,138.00	95,172.00	95,172.00
Total Accounts Receivable	147,138.00	95,172.00	95,172.00
Other Current Assets			
12005 Undeposited Funds	6,055.26	0.00	0.00
14000 Pre - Paid Expenses	3,914.66	2,520.00	2,520.00
14700 Gift Card Receivable	455.94	1,604.56	1,604.56
Total Other Current Assets	10,425.86	4,124.56	4,124.56
Total Current Assets	422,908.61	352,323.41	352,323.41
Fixed Assets			
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	-13,839.29	-13,839.29
Total Fixed Assets	12,777.41	18,100.71	18,100.71
TOTAL ASSETS	\$435,686.02	\$370,424.12	\$370,424.12

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Accounts Payable

20000 Accounts Payable (A/P)	400.12	4,544.94	4,544.94
------------------------------	--------	----------	----------

Total Accounts Payable	400.12	4,544.94	4,544.94
-------------------------------	---------------	-----------------	-----------------

Credit Cards

21000 Nicolet Credit Card	4,894.23	3,708.06	3,708.06
---------------------------	----------	----------	----------

Total Credit Cards	4,894.23	3,708.06	3,708.06
---------------------------	-----------------	-----------------	-----------------

Other Current Liabilities

24000 Payroll Liabilities	0.00	0.00	0.00
---------------------------	------	------	------

24001 FICA Liability	1,465.63	1,305.06	1,305.06
----------------------	----------	----------	----------

24002 Federal Withholding Liability	972.25	0.00	0.00
-------------------------------------	--------	------	------

	As of Dec 31, 2022	As of Dec 31, 2021 (PP)	Total As of Dec 31, 2021 (PY)
24003 WI Withholding Liability	769.43	1,597.66	1,597.66
24005 SUTA Liability	0.00	226.07	226.07
24006 Accident (pre-tax)	77.46	0.00	0.00
24007 Cancer (pre-tax)	38.16	0.00	0.00
24008 Dental Insurance (pre-tax)	70.12	0.00	0.00
24020 Federal Taxes (941/944)	1,465.63		
24022 WI SUI Employer	124.51		
24030 HOSP (Pretax)	12.72		
24033 POP EE (pre-tax)	1,969.72	0.00	0.00
24035 Life Insurance (taxable)	18.54	0.00	0.00
24036 Short Term Dis (pre-tax)	126.48		
24040 Simple IRA Co. Match	574.76		
24041 Simple IRA Emp.	673.37		
24085 Vision Insurance (pre-tax)	17.22	0.00	0.00
24090 United Way	77.24		
Total 24000 Payroll Liabilities	8,453.24	3,128.79	3,128.79
24010 Accrued Wages	20,236.21	17,036.16	17,036.16
24015 Accrued PTO	6,977.43	8,096.26	8,096.26
Total Other Current Liabilities	35,666.88	28,261.21	28,261.21
Total Current Liabilities	40,961.23	36,514.21	36,514.21
Total Liabilities	40,961.23	36,514.21	36,514.21
Equity			
32000 Retained Earnings	325,540.49	224,740.08	224,740.08
33000 Temp Restrict Asset Grants	8,369.42	8,369.42	8,369.42
Net Revenue	60,814.88	100,800.41	100,800.41
Total Equity	394,724.79	333,909.91	333,909.91
TOTAL LIABILITIES AND EQUITY	\$435,686.02	\$370,424.12	\$370,424.12

Statement of Activity - Month Only

January - December 2022

	Jan - Dec 2022	Jan - Dec 2021 (PP)	Jan - Dec 2021 (PY)	Total
REVENUE				
40000 Grants				
40001 Foundations general operating	168,250.00	181,500.00		181,500.00
40004 10 Year Anniversary	80,000.00	10,000.00		10,000.00
Total 40001 Foundations general operating	248,250.00	191,500.00		191,500.00
40002 Foundations restricted	44,680.00	52,870.00		52,870.00
40003 Government grants	100,000.00	99,997.00		99,997.00
40005 Outagamie County DHHS	56,000.00			
Total 40000 Grants	448,930.00	344,367.00		344,367.00
40100 Individual Contributions				
40101 Ind. Contributions - Annual App	115,253.91	57,944.36		57,944.36
40102 Ind. Contributions - Board Memb	1,275.00	2,050.00		2,050.00
40104 Monthly Donors	708.00			
Total 40101 Ind. Contributions - Annual App	117,236.91	59,994.36		59,994.36
40103 Ind. Contributions - General Do	3,984.75	12,375.00		12,375.00
40106 Giving Tuesday	800.00	823.25		823.25
Total 40100 Individual Contributions	122,021.66	73,192.61		73,192.61
40200 Business Donations				
40201 Business donations{209}	10,509.46	10,612.74		10,612.74
40202 Employee match{210}	1,580.00	1,700.00		1,700.00
Total 40200 Business Donations	12,089.46	12,312.74		12,312.74
40300 Association & Church Donations				
40302 Civic Groups	19,299.75			
Total 40300 Association & Church Donations	19,299.75			
40600 Special Event Revenue				
40601 CASAblanca				
40602 ASK	5,808.50	21,325.00		21,325.00
40603 Auction-Live	13,100.00	22,876.50		22,876.50
40604 Auction-Silent	16,182.00	7,177.95		7,177.95
40606 Table Sponsors	37,150.00	43,000.00		43,000.00
40607 Tickets	7,262.50	5,166.30		5,166.30
40608 Other CASAblanca	4,611.80	2,037.80		2,037.80
Total 40601 CASAblanca	84,114.80	101,583.55		101,583.55
40620 Trees for Children	4,528.79	3,879.77		3,879.77
40650 Third Party Events	25,331.04			
40654 Business events		3,288.50		3,288.50
Total 40650 Third Party Events	25,331.04	3,288.50		3,288.50
Total 40600 Special Event Revenue	113,974.63	108,751.82		108,751.82
40700 United Way				
40702 Misc United Way Designations	826.09	322.87		322.87
40703 Partner Agency Revenue	44,252.00	41,946.00		41,946.00

		Total	
	Jan - Dec 2022	Jan - Dec 2021 (PP)	Jan - Dec 2021 (PY)
Total 40700 United Way	45,078.09	42,268.87	42,268.87
40800 Other Income	155.45	91,982.51	91,982.51
49000 Gifts in Kind	23,421.73	6,122.75	6,122.75
49990 Investment Interest	242.60	160.05	160.05
Total Revenue	785,213.37	679,158.35	679,158.35
GROSS PROFIT	785,213.37	679,158.35	679,158.35
EXPENDITURES			
51000 Fundraising			
51001 Annual Appeal{238}	1,862.63	2,880.40	2,880.40
51002 Software	1,999.08	2,215.59	2,215.59
51003 Point of entires	736.23		
51100 Special Events			
51101 Auction items	65.05	669.37	669.37
51102 Decor	2,798.75	1,495.00	1,495.00
51103 Entertainment	3,000.00	2,250.00	2,250.00
51104 Food	8,253.67	9,485.56	9,485.56
51105 Fund Development - other	1,486.14	1,347.34	1,347.34
51106 Printing{246}	1,127.17	2,939.87	2,939.87
Total 51100 Special Events	16,730.78	18,187.14	18,187.14
51201 Trees for Childrens	2,796.10	1,924.25	1,924.25
51500 Third Party Events	484.00		
Total 51000 Fundraising	24,608.82	25,207.38	25,207.38
60001 Payroll Taxes Expense			
60002 FUTA expense	-53.43	808.45	808.45
60003 FICA expense	34,545.95	27,105.87	27,105.87
60004 SUTA expense	1,352.44	1,790.08	1,790.08
Total 60001 Payroll Taxes Expense	35,844.96	29,704.40	29,704.40
61000 Salaries	454,766.35	365,187.15	365,187.15
61001 Simple IRA	14,052.89	6,469.78	6,469.78
61002 Health Insurance	31,668.83	33,463.99	33,463.99
61003 Cell Phone Stipend	2,189.14	1,927.80	1,927.80
61004 Reimbursements	134.26		
61005 EAP	1,200.00		
Total 61000 Salaries	504,011.47	407,048.72	407,048.72
61006 Reflective Practice	700.00		
63000 Accounting/Bank/Legal Fees			
63001 Accounting	13,700.00	7,660.00	7,660.00
63002 QuickBooks	1,128.10		
63004 Other fees	920.49	160.04	160.04
63006 Bank Fees	1,333.01	662.13	662.13
Total 63000 Accounting/Bank/Legal Fees	17,081.60	8,482.17	8,482.17
64000 Business Insurance	261.20		
64002 Employment practice liability	727.80	989.00	989.00

			Total
	Jan - Dec 2022	Jan - Dec 2021 (PP)	Jan - Dec 2021 (PY)
64003 General Liability	4,377.00	4,693.00	4,693.00
64004 Insurance - Other		50.00	50.00
64007 Workers Comp	1,995.00	2,620.00	2,620.00
Total 64000 Business Insurance	7,361.00	8,352.00	8,352.00
65000 Office Rent	43,444.56	43,444.56	43,444.56
65001 Internet/Telephone	2,214.72	1,748.33	1,748.33
66100 Computer Service/Software	11,158.13	8,940.89	8,940.89
66200 Contracted Services	0.00		
66201 Janitorial	1,040.00	960.00	960.00
66202 Background Checks	903.86	3,916.90	3,916.90
66203 Water	540.51	331.26	331.26
66208 Iron Mountain Shredding	678.36	388.64	388.64
66220 Other	130.55		
Total 66200 Contracted Services	3,293.28	5,596.80	5,596.80
66250 Dues & Contracted Subscriptions			
66255 Constant Contact		574.00	574.00
66256 Zoom US	539.64	660.44	660.44
66267 Survey Monkey	384.00	495.00	495.00
Total 66250 Dues & Contracted Subscriptions	923.64	1,729.44	1,729.44
66500 Credit Card Processing	2,025.22	1,655.22	1,655.22
66800 Enrichment grant expense			
66801 Theda Clark Smith (books)	377.30	421.76	421.76
66802 JJ Keller Foundation	405.00	1,339.33	1,339.33
Total 66800 Enrichment grant expense	782.30	1,761.09	1,761.09
66910 Membership Dues/Subscript	1,832.00	2,120.35	2,120.35
66930 Office Supplies	5,724.56	3,753.73	3,753.73
66935 Covid -19 expenses	9.25	778.49	778.49
66940 Postage	2,303.20	1,022.39	1,022.39
66950 Printing			
66951 Printing - General	915.01	814.58	814.58
66952 Printing - Copier	2,577.77	2,011.22	2,011.22
Total 66950 Printing	3,492.78	2,825.80	2,825.80
67100 Recruitment Events		0.00	0.00
67101 Social Media Boosts	52.00	192.97	192.97
67102 Recruitment and outreach	6,517.94	2,801.60	2,801.60
Total 67100 Recruitment Events	6,569.94	2,994.57	2,994.57
67400 Training and Recognition			
67401 Advocate Training	4,433.08	4,430.00	4,430.00
67402 Staff Appreciation{222}	1,695.78	1,114.78	1,114.78
67403 Staff Training{223}	609.41	800.60	800.60
67404 Volunteer Recognition	1,427.04	2,127.10	2,127.10
Total 67400 Training and Recognition	8,165.31	8,472.48	8,472.48
67600 Transportation (travel)			

	Total		
	Jan - Dec 2022	Jan - Dec 2021 (PP)	Jan - Dec 2021 (PY)
67601 Hotels and meals	4,702.75	143.80	143.80
67602 VOCA Mileage{251}	1,737.16	1,348.65	1,348.65
67603 Regular mileage	2,367.03	641.29	641.29
67604 Registration	1,939.00		
Total 67600 Transportation (travel)	10,745.94	2,133.74	2,133.74
69900 Gifts in Kind (expense)	24,165.35	5,631.75	5,631.75
69905 Investment Fees	92.19	142.96	142.96
88900 Ask the director	0.00	16.91	16.91
89000 Depreciation Expense	5,323.30	6,387.96	6,387.96
Total Expenditures	721,873.52	579,952.13	579,952.13
NET OPERATING REVENUE	63,339.85	99,206.22	99,206.22
OTHER REVENUE			
90010 Unrealized Gain/Loss	-2,560.99	966.21	966.21
90020 Realized Gain/Loss	52.05	627.98	627.98
Total Other Revenue	-2,508.94	1,594.19	1,594.19
OTHER EXPENDITURES			
9505 Fraudulent Charges	16.03		
Total Other Expenditures	16.03	0.00	0.00
NET OTHER REVENUE	-2,524.97	1,594.19	1,594.19
NET REVENUE	\$60,814.88	\$100,800.41	\$100,800.41

A/R Aging Summary

As of December 31, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
Appleton Area School District	1,500.00					1,500.00
Best Buy C		5,000.00				5,000.00
Boldt					20,000.00	20,000.00
McCain Foods	1,500.00					1,500.00
Outagamie County DHHS-ARPA		56,000.00				56,000.00
United Way	44,252.00					44,252.00
Voca grant	11,368.00	7,518.00				18,886.00
TOTAL	\$58,620.00	\$68,518.00	\$0.00	\$0.00	\$20,000.00	\$147,138.00

A/P Aging Summary

As of December 31, 2022

	Current	1 - 30	31 - 60	61 - 90	91 and over	Total
United Way Fox Cities	400.12					400.12
TOTAL	\$400.12	\$0.00	\$0.00	\$0.00	\$0.00	\$400.12