

# Management Report

Casa of the Fox Cities Inc.

For the period ended January 31, 2023



Prepared by

**Hjortness CPAs**

Prepared on

**February 22, 2023**

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## Accountant's Letter

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The accompanying financial statements of CASA of the Fox Cities as of and for the year ended January 31, 2023, 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 2023

	Jan 2023	Total Jan 2022 (PY)
<b>REVENUE</b>		
40000 Grants		
40002 Foundations restricted		4,450.00
40003 Government grants	9,079.00	8,009.00
<b>Total 40000 Grants</b>	<b>9,079.00</b>	<b>12,459.00</b>
40100 Individual Contributions		
40101 Ind. Contributions - Annual App	50,975.00	75,225.00
40103 Ind. Contributions - General Do	1,100.00	285.00
<b>Total 40100 Individual Contributions</b>	<b>52,075.00</b>	<b>75,510.00</b>
40200 Business Donations		
40201 Business donations{209}	630.00	698.00
40202 Employee match{210}		103.00
<b>Total 40200 Business Donations</b>	<b>630.00</b>	<b>801.00</b>
40300 Association & Church Donations		
40302 Civic Groups	170.00	
<b>Total 40300 Association &amp; Church Donations</b>	<b>170.00</b>	
40700 United Way		
40703 Partner Agency Revenue	3,688.00	
<b>Total 40700 United Way</b>	<b>3,688.00</b>	
40800 Other Income		0.53
49990 Investment Interest	237.22	3.59
<b>Total Revenue</b>	<b>65,879.22</b>	<b>88,774.12</b>
<b>GROSS PROFIT</b>	<b>65,879.22</b>	<b>88,774.12</b>
<b>EXPENDITURES</b>		
51000 Fundraising		
51002 Software		187.02
51100 Special Events		
51104 Food	3,000.00	
51106 Printing{246}	595.43	
<b>Total 51100 Special Events</b>	<b>3,595.43</b>	
<b>Total 51000 Fundraising</b>	<b>3,595.43</b>	<b>187.02</b>
60001 Payroll Taxes Expense		
60003 FICA expense	2,659.29	2,272.95
60004 SUTA expense	590.94	193.13
<b>Total 60001 Payroll Taxes Expense</b>	<b>3,250.23</b>	<b>2,466.08</b>
61000 Salaries	36,453.43	31,342.33
61001 Simple IRA	1,042.86	948.41
61002 Health Insurance	5,065.88	3,533.31
61003 Cell Phone Stipend	173.10	169.64
61004 Reimbursements		21.84
61005 EAP		300.00

		Total
	Jan 2023	Jan 2022 (PY)
<b>Total 61000 Salaries</b>	<b>42,735.27</b>	<b>36,315.53</b>
63000 Accounting/Bank/Legal Fees		
63001 Accounting	1,000.00	1,100.00
63006 Bank Fees	323.80	93.36
<b>Total 63000 Accounting/Bank/Legal Fees</b>	<b>1,323.80</b>	<b>1,193.36</b>
65000 Office Rent	3,620.38	3,620.38
65001 Internet/Telephone	174.98	309.92
66100 Computer Service/Software	957.49	6,125.80
66200 Contracted Services		0.00
66201 Janitorial	80.00	80.00
66202 Background Checks		132.80
66203 Water		177.97
66208 Iron Mountain Shredding		110.85
66220 Other		130.55
<b>Total 66200 Contracted Services</b>	<b>80.00</b>	<b>632.17</b>
66250 Dues & Contracted Subscriptions		
66256 Zoom US	44.97	44.97
<b>Total 66250 Dues &amp; Contracted Subscriptions</b>	<b>44.97</b>	<b>44.97</b>
66500 Credit Card Processing	0.99	144.56
66800 Enrichment grant expense		
66802 JJ Keller Foundation		50.80
<b>Total 66800 Enrichment grant expense</b>		<b>50.80</b>
66910 Membership Dues/Subscript	430.85	570.00
66930 Office Supplies	842.33	563.96
66940 Postage	0.00	208.80
66950 Printing		
66951 Printing - General		54.87
66952 Printing - Copier	92.79	118.68
<b>Total 66950 Printing</b>	<b>92.79</b>	<b>173.55</b>
67100 Recruitment Events		
67101 Social Media Boosts		12.00
67102 Recruitment and outreach	1,039.85	240.41
<b>Total 67100 Recruitment Events</b>	<b>1,039.85</b>	<b>252.41</b>
67400 Training and Recognition		
67401 Advocate Training	33.71	0.00
67402 Staff Appreciation{222}	262.24	124.34
67404 Volunteer Recognition		-20.00
<b>Total 67400 Training and Recognition</b>	<b>295.95</b>	<b>104.34</b>
67600 Transportation (travel)		
67601 Hotels and meals	146.36	4.84
67602 VOCA Mileage{251}	164.63	
67603 Regular mileage	71.97	0.00
67604 Registration		1,919.00

	Total	
	Jan 2023	Jan 2022 (PY)
<b>Total 67600 Transportation (travel)</b>	<b>382.96</b>	<b>1,923.84</b>
69900 Gifts in Kind (expense)		643.62
89000 Depreciation Expense		532.33
<b>Total Expenditures</b>	<b>58,868.27</b>	<b>56,063.44</b>
NET OPERATING REVENUE	7,010.95	32,710.68
NET REVENUE	\$7,010.95	\$32,710.68

# Statement of Financial Position

As of January 31, 2023

	As of Jan 31, 2023	As of Jan 31, 2022 (PP)	Total As of Jan 31, 2022 (PY)
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Bank Accounts</b>			
10000 Nicolet Bank checking 1009	164,978.03	222,447.41	222,447.41
10001 Board Designated - Future Missi	0.00	0.00	0.00
10002 Nicolet Bank account 5699	77,961.71	77,696.09	77,696.09
<b>Total 10001 Board Designated - Future Missi</b>	<b>77,961.71</b>	<b>77,696.09</b>	<b>77,696.09</b>
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
Savings (5699)	0.00	1.98	1.98
<b>Total Bank Accounts</b>	<b>265,601.19</b>	<b>323,802.64</b>	<b>323,802.64</b>
<b>Accounts Receivable</b>			
12000 Accounts Receivable (A/R)	156,241.01	56,480.00	56,480.00
<b>Total Accounts Receivable</b>	<b>156,241.01</b>	<b>56,480.00</b>	<b>56,480.00</b>
<b>Other Current Assets</b>			
14000 Pre - Paid Expenses	1,116.80	154.98	154.98
14700 Gift Card Receivable	455.94	960.94	960.94
<b>Total Other Current Assets</b>	<b>1,572.74</b>	<b>1,115.92</b>	<b>1,115.92</b>
<b>Total Current Assets</b>	<b>423,414.94</b>	<b>381,398.56</b>	<b>381,398.56</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	-14,371.62	-14,371.62
<b>Total Fixed Assets</b>	<b>12,777.41</b>	<b>17,568.38</b>	<b>17,568.38</b>
<b>TOTAL ASSETS</b>	<b>\$436,192.35</b>	<b>\$398,966.94</b>	<b>\$398,966.94</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Accounts Payable

20000 Accounts Payable (A/P)	0.00	2,209.96	2,209.96
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<b>Total Accounts Payable</b>	<b>0.00</b>	<b>2,209.96</b>	<b>2,209.96</b>
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##### Credit Cards

21000 Nicolet Credit Card	33.71	2,734.26	2,734.26
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<b>Total Credit Cards</b>	<b>33.71</b>	<b>2,734.26</b>	<b>2,734.26</b>
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##### Other Current Liabilities

24000 Payroll Liabilities	0.00	0.00	0.00
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24001 FICA Liability	1,465.63	0.00	0.00
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24002 Federal Withholding Liability	972.25	0.00	0.00
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	As of Jan 31, 2023	As of Jan 31, 2022 (PP)	Total As of Jan 31, 2022 (PY)
24003 WI Withholding Liability	769.43	0.00	0.00
24006 Accident (pre-tax)	0.00	154.92	154.92
24007 Cancer (pre-tax)	38.16	76.32	76.32
24008 Dental Insurance (pre-tax)	0.00	35.40	35.40
24020 Federal Taxes (941/944)	1,465.63	0.00	0.00
24022 WI SUI Employer	715.45	193.13	193.13
24030 HOSP (Pretax)	25.44	25.44	25.44
24033 POP EE (pre-tax)	-44.28	0.00	0.00
24035 Life Insurance (taxable)	18.54	69.96	69.96
24036 Short Term Dis (pre-tax)	126.48	0.00	0.00
24037 Short Term Dis (taxable)	212.46	312.96	312.96
24041 Simple IRA Emp.	1,248.13	0.00	0.00
24085 Vision Insurance (pre-tax)	17.22	47.28	47.28
24090 United Way	178.72	49.24	49.24
<b>Total 24000 Payroll Liabilities</b>	<b>7,209.26</b>	<b>964.65</b>	<b>964.65</b>
24010 Accrued Wages	20,236.21	18,341.22	18,341.22
24015 Accrued PTO	6,977.43	8,096.26	8,096.26
<b>Total Other Current Liabilities</b>	<b>34,422.90</b>	<b>27,402.13</b>	<b>27,402.13</b>
<b>Total Current Liabilities</b>	<b>34,456.61</b>	<b>32,346.35</b>	<b>32,346.35</b>
<b>Total Liabilities</b>	<b>34,456.61</b>	<b>32,346.35</b>	<b>32,346.35</b>
<b>Equity</b>			
32000 Retained Earnings	386,355.37	325,540.49	325,540.49
33000 Temp Restrict Asset Grants	8,369.42	8,369.42	8,369.42
Net Revenue	7,010.95	32,710.68	32,710.68
<b>Total Equity</b>	<b>401,735.74</b>	<b>366,620.59</b>	<b>366,620.59</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$436,192.35</b>	<b>\$398,966.94</b>	<b>\$398,966.94</b>



# Statement of Activity - Month Only

January 2023

	Jan 2023	Jan 2022 (PP)	Jan 2022 (PY)	Total
<b>REVENUE</b>				
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40003 Government grants	9,079.00	8,009.00	8,009.00	
<b>Total 40000 Grants</b>	<b>9,079.00</b>	<b>12,459.00</b>	<b>12,459.00</b>	
40100 Individual Contributions				
40101 Ind. Contributions - Annual App	50,975.00	75,225.00	75,225.00	
40103 Ind. Contributions - General Do	1,100.00	285.00	285.00	
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40700 United Way				
40703 Partner Agency Revenue	3,688.00			
<b>Total 40700 United Way</b>	<b>3,688.00</b>			
40800 Other Income		0.53	0.53	
49990 Investment Interest	237.22	3.59	3.59	
<b>Total Revenue</b>	<b>65,879.22</b>	<b>88,774.12</b>	<b>88,774.12</b>	
<b>GROSS PROFIT</b>	<b>65,879.22</b>	<b>88,774.12</b>	<b>88,774.12</b>	
<b>EXPENDITURES</b>				
51000 Fundraising				
51002 Software		187.02	187.02	
51100 Special Events				
51104 Food	3,000.00			
51106 Printing{246}	595.43			
<b>Total 51100 Special Events</b>	<b>3,595.43</b>			
<b>Total 51000 Fundraising</b>	<b>3,595.43</b>	<b>187.02</b>	<b>187.02</b>	
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61000 Salaries	36,453.43	31,342.33	31,342.33	
61001 Simple IRA	1,042.86	948.41	948.41	
61002 Health Insurance	5,065.88	3,533.31	3,533.31	
61003 Cell Phone Stipend	173.10	169.64	169.64	
61004 Reimbursements		21.84	21.84	
61005 EAP		300.00	300.00	

		<b>Total</b>	
	<b>Jan 2023</b>	<b>Jan 2022 (PP)</b>	<b>Jan 2022 (PY)</b>
<b>Total 61000 Salaries</b>	<b>42,735.27</b>	<b>36,315.53</b>	<b>36,315.53</b>
63000 Accounting/Bank/Legal Fees			
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63006 Bank Fees	323.80	93.36	93.36
<b>Total 63000 Accounting/Bank/Legal Fees</b>	<b>1,323.80</b>	<b>1,193.36</b>	<b>1,193.36</b>
65000 Office Rent	3,620.38	3,620.38	3,620.38
65001 Internet/Telephone	174.98	309.92	309.92
66100 Computer Service/Software	957.49	6,125.80	6,125.80
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66202 Background Checks		132.80	132.80
66203 Water		177.97	177.97
66208 Iron Mountain Shredding		110.85	110.85
66220 Other		130.55	130.55
<b>Total 66200 Contracted Services</b>	<b>80.00</b>	<b>632.17</b>	<b>632.17</b>
66250 Dues & Contracted Subscriptions			
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	144.56	144.56
66800 Enrichment grant expense			
66802 JJ Keller Foundation		50.80	50.80
<b>Total 66800 Enrichment grant expense</b>		<b>50.80</b>	<b>50.80</b>
66910 Membership Dues/Subscript	430.85	570.00	570.00
66930 Office Supplies	842.33	563.96	563.96
66940 Postage	0.00	208.80	208.80
66950 Printing			
66951 Printing - General		54.87	54.87
66952 Printing - Copier	92.79	118.68	118.68
<b>Total 66950 Printing</b>	<b>92.79</b>	<b>173.55</b>	<b>173.55</b>
67100 Recruitment Events			
67101 Social Media Boosts		12.00	12.00
67102 Recruitment and outreach	1,039.85	240.41	240.41
<b>Total 67100 Recruitment Events</b>	<b>1,039.85</b>	<b>252.41</b>	<b>252.41</b>
67400 Training and Recognition			
67401 Advocate Training	33.71	0.00	0.00
67402 Staff Appreciation{222}	262.24	124.34	124.34
67404 Volunteer Recognition		-20.00	-20.00
<b>Total 67400 Training and Recognition</b>	<b>295.95</b>	<b>104.34</b>	<b>104.34</b>
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67601 Hotels and meals	146.36	4.84	4.84
67602 VOCA Mileage{251}	164.63		
67603 Regular mileage	71.97	0.00	0.00
67604 Registration		1,919.00	1,919.00

	Total		
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<b>Total 67600 Transportation (travel)</b>	<b>382.96</b>	<b>1,923.84</b>	<b>1,923.84</b>
69900 Gifts in Kind (expense)		643.62	643.62
89000 Depreciation Expense		532.33	532.33
<b>Total Expenditures</b>	<b>58,868.27</b>	<b>56,063.44</b>	<b>56,063.44</b>
<b>NET OPERATING REVENUE</b>	<b>7,010.95</b>	<b>32,710.68</b>	<b>32,710.68</b>
<b>NET REVENUE</b>	<b>\$7,010.95</b>	<b>\$32,710.68</b>	<b>\$32,710.68</b>

# A/R Aging Summary

As of January 31, 2023

	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
Mary Anne Vogt		24.01				24.01
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	9,079.00	11,368.00		7,518.00		27,965.00
<b>TOTAL</b>	<b>\$9,079.00</b>	<b>\$58,644.01</b>	<b>\$61,000.00</b>	<b>\$7,518.00</b>	<b>\$20,000.00</b>	<b>\$156,241.01</b>

# A/P Aging Summary

As of January 31, 2023

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This report contains no data for your specified date range.