

Northern Hills Area CASA

Statement of Income

January - May, 2024

	TOTAL	
	JAN - MAY, 2024	JAN - MAY, 2023 (PY)
Revenue		
4000 Fundraising Revenues	31,520.45	29,634.28
4100 Ind/Bus Contributions	4,487.45	5,444.52
4300 SD State Govt	98,993.87	45,399.57
4400 County Grants	28,023.00	16,080.00
4500 City Grants	10,841.00	4,860.00
4600 Foundation Grants		3,500.00
4700 Other Grants & Contributions	18,173.30	12,886.65
4800 In Kind Donations	6,537.00	5,059.00
4950 Interest Income	2,508.68	146.43
4954 Growth Fund Unrlzd Inc/(Loss)	-1,654.94	1,558.20
6020 Grant Writing Mgmt		350.97
Total Revenue	\$199,429.81	\$124,919.62
Cost of Goods Sold		
5000 DS Payroll	78,127.10	53,627.77
5100 DS CASA Children	640.66	508.32
5200 DS Promotion	555.30	690.71
5300 DS Volunteers	2,302.42	1,160.38
5400 DS Supplies/Support	2,808.96	4,309.02
5500 DS Travel/Mileage	4,194.14	9,072.02
5700 DS Training	551.20	3,137.74
5800 In Kind Expenses	6,537.00	5,059.00
5999 Depreciation Program	1,241.55	227.90
Total Cost of Goods Sold	\$96,958.33	\$77,792.86
GROSS PROFIT	\$102,471.48	\$47,126.76
Expenditures		
6000 Fundraising/Events	3,224.86	743.80
6100 Non-Direct Service Payroll Expense	1,033.98	16,489.29
6117 Payroll Fundraising	252.45	3,225.54
6120 Payroll Taxes	6,073.75	5,546.92
6130 Payroll Benefits	6,677.24	7,803.78
6300 Professional/Contract Services	8,000.00	2,500.00
6600 Insurance	2,555.44	1,554.32
7000 Administrative Expenses	3,658.68	6,596.60
7100 Depreciation Equip & Furnishngs	815.65	983.75
7200 Occupancy/Repairs & Maint	2,530.10	3,865.82
7999 Depreciation Office Unit	1,385.15	1,385.15
Total Expenditures	\$36,207.30	\$50,694.97
NET OPERATING REVENUE	\$66,264.18	\$ -3,568.21

Northern Hills Area CASA

Statement of Income

January - May, 2024

	TOTAL	
	JAN - MAY, 2024	JAN - MAY, 2023 (PY)
Other Revenue		
8800 Rental Income	8,680.00	7,880.00
Total Other Revenue	\$8,680.00	\$7,880.00
Other Expenditures		
9100 Rental Expenses	4,219.59	2,229.06
9950 Rental Depreciation	1,836.35	1,836.35
Total Other Expenditures	\$6,055.94	\$4,065.41
NET OTHER REVENUE	\$2,624.06	\$3,814.59
NET REVENUE	\$68,888.24	\$246.38

Northern Hills Area CASA

Statement of Income

May 2024

	TOTAL	
	MAY 2024	MAY 2023 (PY)
Revenue		
4000 Fundraising Revenues	6,368.92	9,287.95
4100 Ind/Bus Contributions	424.00	1,873.17
4300 SD State Govt	50,026.79	8,608.88
4400 County Grants	7,500.00	
4500 City Grants	6,841.00	
4600 Foundation Grants		500.00
4700 Other Grants & Contributions	1,666.63	1,833.33
4800 In Kind Donations	935.00	210.00
4950 Interest Income	535.15	58.50
4954 Growth Fund Unrlzd Inc/(Loss)		-3,673.68
6020 Grant Writing Mgmt		350.97
Total Revenue	\$74,297.49	\$19,049.12
Cost of Goods Sold		
5000 DS Payroll	21,317.60	9,922.52
5100 DS CASA Children		24.37
5200 DS Promotion	163.01	187.61
5300 DS Volunteers	41.90	300.15
5400 DS Supplies/Support	226.11	373.58
5500 DS Travel/Mileage	425.01	2,969.96
5800 In Kind Expenses	935.00	210.00
5999 Depreciation Program	248.31	45.58
Total Cost of Goods Sold	\$23,356.94	\$14,033.77
GROSS PROFIT	\$50,940.55	\$5,015.35
Expenditures		
6000 Fundraising/Events	11.98	33.02
6100 Non-Direct Service Payroll Expense	500.00	2,685.52
6117 Payroll Fundraising		790.88
6120 Payroll Taxes	2,730.75	1,012.41
6130 Payroll Benefits	1,764.54	1,525.63
6300 Professional/Contract Services		500.00
6600 Insurance		536.02
7000 Administrative Expenses	490.10	447.18
7100 Depreciation Equip & Furnishngs	163.13	196.75
7200 Occupancy/Repairs & Maint	350.82	837.09
7999 Depreciation Office Unit	277.03	277.03
Total Expenditures	\$6,288.35	\$8,841.53
NET OPERATING REVENUE	\$44,652.20	\$ -3,826.18

Northern Hills Area CASA

Statement of Income

May 2024

	TOTAL	
	MAY 2024	MAY 2023 (PY)
Other Revenue		
8800 Rental Income		2,305.00
Total Other Revenue	\$0.00	\$2,305.00
Other Expenditures		
9100 Rental Expenses	658.20	
9950 Rental Depreciation	367.27	367.27
Total Other Expenditures	\$1,025.47	\$367.27
NET OTHER REVENUE	\$ -1,025.47	\$1,937.73
NET REVENUE	\$43,626.73	\$ -1,888.45

Northern Hills Area CASA

Balance Sheet As of May 31, 2024

	TOTAL	
	AS OF MAY 31, 2024	AS OF MAY 31, 2023 (PY)
ASSETS		
Current Assets		
Bank Accounts		
1100 FIB Checking	82,221.95	75,769.97
1200 FIB Savings	227,866.54	157,623.36
1210 FIB BH Horse Expo	0.00	0.00
1290 Cash on Hand	19.68	17.29
Total Bank Accounts	\$310,108.17	\$233,410.62
Accounts Receivable		
1400 Grants Receivable	0.00	0.00
Total Accounts Receivable	\$0.00	\$0.00
Other Current Assets		
1410 Prepaid Insurance	1,094.91	1,094.91
1480 FIB Savings Fdn Grants		
1480-01 Ludwick Foundation Grant	686.10	686.10
Total 1480 FIB Savings Fdn Grants	686.10	686.10
Total Other Current Assets	\$1,781.01	\$1,781.01
Total Current Assets	\$311,889.18	\$235,191.63
Fixed Assets		
1500 Equipment & Furnishings		
1510 Furniture & Fixtures	6,128.84	6,128.84
1520 Equipment	22,595.16	22,595.16
1530 Computer Equipment	28,114.86	28,114.86
Total 1500 Equipment & Furnishings	56,838.86	56,838.86
1549 Accumulated Depreciation	-55,086.36	-52,893.46
1550 CASA Program Assets		
1555 Visitation Ctr Bldg Improvmnts	21,328.07	21,328.07
1560 Visitation Center Assets	16,377.14	16,377.14
1570 CASA Program S/W	3,565.00	3,565.00
Total 1550 CASA Program Assets	41,270.21	41,270.21
1599 Accum Depreciation Program	-29,962.50	-28,401.85
1600 741 5th St Property		
1610 CASA Office Unit	121,200.00	121,200.00
1620 Land	36,141.50	36,141.50
1625 Landscaping	3,250.00	3,250.00
Total 1600 741 5th St Property	160,591.50	160,591.50
1649 5th St Accum Depreciation	-39,182.64	-35,857.64

Northern Hills Area CASA

Balance Sheet

As of May 31, 2024

	TOTAL	
	AS OF MAY 31, 2024	AS OF MAY 31, 2023 (PY)
1650 741 5th St Rental	40,501.01	
1660 Rental Units	130,200.00	121,200.00
Total 1650 741 5th St Rental	170,701.01	121,200.00
1699 Rental Accum Depreciation	-53,774.55	-46,092.55
Total Fixed Assets	\$251,395.53	\$216,655.07
Other Assets		
1900 Growth Fund at Market		
1940 LPL Financial Svcs	14,253.96	14,386.99
1950 Ameriprise Investments	198,374.49	192,360.53
1960 SD Community Fndn	2,000.19	1,774.56
Total 1900 Growth Fund at Market	214,628.64	208,522.08
ERC Receivable	0.00	24,408.00
Total Other Assets	\$214,628.64	\$232,930.08
TOTAL ASSETS	\$777,913.35	\$684,776.78
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
2108 FIB MC Kate-2257 (deleted)	0.00	621.64
2109 FIB MC Office-4135	1,157.41	132.52
2110 FIB MC Amy-7280	-144.53	258.72
Total Credit Cards	\$1,012.88	\$1,012.88
Other Current Liabilities		
2111 Direct Deposit Liabilities	0.00	0.00
2200 Payroll Liabilities	0.00	0.00
2210 Federal Withholding	522.86	960.70
2212 Social Security	1,615.89	1,562.88
2214 Medicare	472.56	383.80
2220 SD-SUI	0.00	0.00
2260 Simple IRA Emp	907.68	191.08
2261 Simple IRA Co	907.68	191.08
2265 Wellmark Payable	0.00	571.95
Total 2200 Payroll Liabilities	4,426.67	3,861.49
2410 Rental Security Deposits	250.00	250.00
2720 Deferred Insurance Proceeds	0.00	0.00
Total Other Current Liabilities	\$4,676.67	\$4,111.49
Total Current Liabilities	\$5,689.55	\$5,124.37

Northern Hills Area CASA

Balance Sheet

As of May 31, 2024

	TOTAL	
	AS OF MAY 31, 2024	AS OF MAY 31, 2023 (PY)
Long-Term Liabilities		
2900 FIB Mortgage NP	0.00	0.00
2950 Capital Lease Liability	0.00	0.00
Total Long-Term Liabilities	\$0.00	\$0.00
Total Liabilities	\$5,689.55	\$5,124.37
Equity		
3100 Net Assets - Unrestricted	678,719.93	705,323.43
3300 Net Assets - Tmply Restricted		
3320 Reclass Unrstct to Tmp Rstrctd	686.10	686.10
Total 3300 Net Assets - Tmply Restricted	686.10	686.10
3500 Net Assets - Permntly Restrictd		
3520 Reclass Unrstctd to Restrctd	0.00	0.00
Total 3500 Net Assets - Permntly Restrictd	0.00	0.00
3900 Retained Earnings	23,929.53	-26,603.50
3950 Allocate Retained Earnings	0.00	0.00
Net Revenue	68,888.24	246.38
Total Equity	\$772,223.80	\$679,652.41
TOTAL LIABILITIES AND EQUITY	\$777,913.35	\$684,776.78