

JFS Financial Statements

February 2024

JFS Statement of Activity vs. Budget - Month

February Month-end

	Actual	Budget	over Budget	% of Budget	FY Budget
Revenue					
40000 Revenue					
40100 Individual Contributions	18,866	4,217	14,650	447%	50,600
41000 Campaigns	36	-	36		100,000
42000 Allocations	2,678	4,150	(1,472)	65%	220,668
43000 Special Events	81,045	35,000	46,045	232%	187,500
44000 Contracts					
State Contracts	78,466	73,274	5,192	107%	1,028,862
HIAS Contracts	40,818	71,233	(30,415)	57%	723,663
Fellowship Contract	128,953	176,467	(47,513)	73%	1,600,342
Other Contracts	6,592	6,592	-	100%	79,106
Total Contracts	254,830	327,566	(72,737)	78%	3,431,972
44500 Counseling Fees	145,502	129,997	15,505	112%	1,643,501
45000 Corporations	1,000	6,300	(5,300)	16%	85,600
46000 Program Fees Income	14,268	15,266	(998)	93%	183,192
47000 Foundations	-	7,083	(7,083)	0%	440,000
48000 Other Income	25,160	26,377	(1,217)	95%	349,569
Total Revenue	543,385	555,956	(12,571)	98%	6,692,603
Expenditures					
50000 Payroll Expenses and Fringe	390,331	479,326	(88,995)	81%	5,860,427
60000 Professional Fees	65,177	41,404	23,773	157%	523,171
70000 Occupancy	11,766	18,009	(6,243)	65%	187,929
74000 Program Expenses	43,255	36,382	6,873	119%	357,309
75000 Staff Field Expense	4,613	25,854	(21,241)	18%	263,728
76000 Operations Expenses	14,234	32,357	(18,122)	44%	315,156
77000 Equipment /Computer Expenses	16,557	17,360	(803)	95%	211,290
CEO Discretionary Expense	40	417	(377)	10%	5,000
Contract Admin Expenses	-	-	-		-
Allocation from M&G	-	-	-		-
Ask My Accountant	-	-	-		-
Total Expenditures	545,973	651,108	(105,134)	84%	7,724,011
Net Operating Revenue	(2,589)	(95,152)	92,563	3%	(1,031,408)

JFS Statement of Activity vs Budget – Month Cont.

	<u>February Month-end</u>				<u>FY Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>over Budget</u>	<u>% of Budget</u>	
Other Revenue					
91000 Investment Gains & Losses	-	5	(5)	0%	22,860
Total Other Revenue	-	5	(5)	0%	22,860
Other Expenditures					
93000 Depreciation	819	2,200	(1,381)	37%	26,400
Reconciliation Discrepancies-1	-	-	-		-
Total Other Expenditures	819	2,200	(1,381)	37%	26,400
Net Other Revenue	(819)	(2,195)	1,376	37%	(3,540)
Net Revenue	(3,407)	(97,347)	93,939	4%	(1,034,948)
Restricted Funds Released	72,388	78,145	(5,757)	93%	1,105,135
Bottom Line Profit/(Loss)	68,981	(19,202)	88,183	-359%	70,187

February Bottom Line Profit/(Loss) is \$69k, \$88.2k higher than budget

Revenue – (\$12.6k) lower than budget, primarily driven by

- **Contracts** – (\$72.7k) lower than budget primarily driven by timing of HIAS and Fellowship spend
- **Special Events** – \$46k higher primarily due to timing of income received for the 125th Anniversary
- **Counseling Fees** - \$15k higher primarily due to higher Fellowship office-based counseling

Expenditures – (\$105k) lower than budget, primarily due to

- **Payroll Expenses** – (\$89k) lower due to (\$69k) lower salary and payroll taxes and (\$19.8k) lower medical
- **Professional Fees** – \$23.8k higher driven by timing Public Allies expense and higher Psychiatrist fees
- **Occupancy Fees** - (\$6.2k) lower because the budget assumed a new Newark office in January 2024 and garden maintenance budgeted in February
- **Program Expenses** – \$6.9k higher driven by timing of Highmark and ARPA direct client assistance (both are completely spent down in March)
- **Staffing Expenses** – (\$21.2k) lower than budget due to timing of Fellowship training/conference expenses.
- **Operations Expense** – (\$18.1k) lower than budget due to (\$5k) timing of expenses for 125th Anniversary, (\$4.5k) timing of advertising expenses and (\$6.9k) lower office supplies (including supplies for 125th Anniversary)

JFS Statement of Activity vs. Budget - YTD

February YTD

	Actual	Budget	over Budget	% of Budget	FY Budget
Revenue					
40000 Revenue					
40100 Individual Contributions	24,977	8,433	16,544	296%	50,600
41000 Campaigns	22,520	15,000	7,520	150%	100,000
42000 Allocations	5,356	8,300	(2,944)	65%	220,668
43000 Special Events	82,245	55,000	27,245	150%	187,500
44000 Contracts					
State Contracts	150,326	146,548	3,778	103%	1,028,862
HIAS Contracts	93,949	142,467	(48,518)	66%	723,663
Fellowship Contract	302,458	352,933	(50,476)	86%	1,600,342
Other Contracts	13,184	13,184	-	100%	79,106
Total Contracts	559,917	655,133	(95,216)	85%	3,431,972
44500 Counseling Fees	279,555	259,994	19,561	108%	1,643,501
45000 Corporations	1,600	12,600	(11,000)	13%	85,600
46000 Program Fees Income	30,120	30,532	(412)	99%	183,192
47000 Foundations	-	14,167	(14,167)	0%	440,000
48000 Other Income	49,007	47,491	1,516	103%	349,569
Total Revenue	1,055,297	1,106,649	(51,352)	95%	6,692,603
Expenditures					
50000 Payroll Expenses and Fringe	818,937	953,389	(134,452)	86%	5,860,427
60000 Professional Fees	103,826	94,807	9,019	110%	523,171
70000 Occupancy	21,807	35,717	(13,910)	61%	187,929
74000 Program Expenses	77,968	77,764	204	100%	357,309
75000 Staff Field Expense	28,658	51,708	(23,050)	55%	263,728
76000 Operations Expenses	41,870	75,306	(33,436)	56%	315,156
77000 Equipment /Computer Expenses	29,747	38,820	(9,073)	77%	211,290
CEO Discretionary Expense	40	833	(794)	5%	5,000
Contract Admin Expenses	-	-	-	-	-
Allocation from M&G	-	-	-	-	-
Ask My Accountant	-	-	-	-	-
Total Expenditures	1,122,852	1,328,345	(205,493)	85%	7,724,011
Net Operating Revenue	(67,555)	(221,696)	154,141	30%	(1,031,408)

JFS Statement of Activity vs Budget – YTD Cont.

	<u>February YTD</u>				FY Budget
	Actual	Budget	over Budget	% of Budget	
Other Revenue					
91000 Investment Gains & Losses	-	10	(10)	0%	22,860
Total Other Revenue	-	10	(10)	0%	22,860
Other Expenditures					
93000 Depreciation	1,638	4,400	(2,762)	37%	26,400
Reconciliation Discrepancies-1	-	-	-		-
Total Other Expenditures	1,638	4,400	(2,762)	37%	26,400
Net Other Revenue	(1,638)	(4,390)	2,752	37%	(3,540)
Net Revenue	(69,193)	(226,086)	156,893	31%	(1,034,948)
Restricted Funds Released	131,519	161,589	(30,070)	81%	1,105,135
Bottom Line Profit/(Loss)	62,326	(64,497)	126,823	-97%	70,187

February YTD Bottom Line Profit/(Loss) is \$62.3k, \$126.8k higher than budget

Revenue – (\$51.4k) lower than budget, primarily driven by

- **Contracts** – (\$95k) lower than budget primarily driven by timing of HIAS and Fellowship expenses
- **Special Events** – \$27.2k higher primarily due to higher income received for the 125th Anniversary
- **Counseling Fees** - \$19.6k primarily driven by higher Fellowship office-based counseling

Expenditures – (\$205.5k) lower than budget, primarily due to

- **Payroll Expenses** – (\$134.5k) lower due to (\$26.4k) lower salary and payroll taxes and (\$18.5k) lower medical.
- **Professional Fees** – \$9k higher driven by \$23.8k higher driven by timing Public Allies expense and higher Psychiatrist fees, partially offset by timing of Fellowship contractor expense for supervision and training
- **Occupancy Fees** - (\$13.9k) lower because the budget assumed a new Newark office in January 2024
- **Staffing Expenses** – (\$23.1k) lower than budget due to timing of Fellowship training/conference expenses
- **Operations Expense** – (\$33.4k) lower than budget due to (\$10k) timing of expenses for 125th Anniversary, (\$8.4k) timing of advertising expenses, (\$12.4k) lower office supplies (including supplies for 125th Anniversary)
- **Equipment/Computer Expenses** – (\$9.1k) lower than budget due to (\$5.1k) lower InSync software expense and (\$3.1k) timing of equipment and hardware.

JFS Development

Revenue Source	Budgeted goal for year	YTD Progress	Remaining Needed
Grants	746,268	6,956	739,312
Individual Donors	50,600	24,977	25,623
Special Events	187,500	82,245	105,255
Friends Campaign	100,000	22,520	77,480
Totals	1,084,368	136,698	947,670

Expected Grants

New Castle County ARPA 250,000 (1)

(1) Expected in March/April timeframe

JFS Statement of Financial Position

ASSETS

Current Assets

Bank Accounts	654,105
Accounts Receivable	1,101,699
Other Current Assets	-

Total Current Assets	1,755,805
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Fixed Assets	71,385
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Other Assets

18000 Prepays	104,971
18510 ROU Asset	14,769
19000 Investments	500,134
19500 Security Deposits	2,250

Total Other Assets	622,124
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TOTAL ASSETS	2,449,313
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LIABILITIES AND NET ASSETS (EQUITY)

Liabilities

Current Liabilities

Accounts Payable	144,422
Other Current Liabilities	332,361

Long-term Liabilities	144,769
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Total Liabilities	621,552
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Net Assets (Equity)

Unrestricted Net Assets	1,127,212
Purpose Driven Restrictions*	519,515
Donor Driven Endowment Funds	250,227
Net Revenue	(69,193)

Total Net Assets (Equity)	1,827,761
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TOTAL LIABILITIES AND NET ASSETS (EQUITY)	2,449,313
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*Total unspent restricted program revenue

JFS YTD Statement of Cash Flows

OPERATING ACTIVITIES

Net Revenue	(69,193)
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
11100 Accounts Receivable:Clients and Other	10,271
11101 Accounts Receivable:Grants Receivables	(131,791)
11102 Accounts Receivable:Insurance Reimbursement	(121,349)
11105 Accounts Receivable:Receivable for Accrued Revenue	2,144
20000 Accounts Payable	98,868
28200 Bank of America Credit Card	(52,789)
21100 Payroll Liabilities:Social Security Withholding	-
21101 Payroll Liabilities:Medicare Withholding	-
21102 Payroll Liabilities:Federal Withholding	-
21103 Payroll Liabilities:Delaware Withholding	-
21104 Payroll Liabilities:Local Tax Withholding	-
21105 Payroll Liabilities:Child Support Liability	-
21106-1 Payroll Liabilities:Dental, Vision, Other Insurance Payable:Dental & Vision Payable	(917)
21106-2 Payroll Liabilities:Dental, Vision, Other Insurance Payable:Other Insurance Payable	(221)
21108 Payroll Liabilities:Garnishment Withholding	-
22101 Accrued Expenses:Accrued Payroll	76,041
22104 Accrued Expenses:Accrued 401k Match-current year	6,364
22105 Accrued Expenses:Accrued Expenses Agency	(3,230)
22106 Accrued Expenses:Accrued Interest Payable	-
24100 Other Current Liabilities:United Way Payable	26
24460 Other Current Liabilities:CCC Counseling Revenue Payable	285
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	(116,297)
Net cash provided by operating activities	(185,490)

JFS Statement of Cash Flows - cont.

INVESTING ACTIVITIES

17100 Accumulated Depreciation:A/D Furniture & Fixtures	469
17102 Accumulated Depreciation:A/D Leasehold Improvements	1,169
18100 Prepaids:Prepaid - Insurance	2,937
18101 Prepaids:Prepaids - Other	10,883
18102-1 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medical	(59,662)
18510 ROU Asset	1,252

Net cash provided by investing activities **(42,953)**

FINANCING ACTIVITIES

25200 Long Term Liability:Line of Credit Payable	(80,000)
28010 Lease Liability	(1,252)

Net cash provided by financing activities **(81,252)**

Net cash increase for period **(309,695)**

Cash at beginning of period 963,800

Cash at end of period **654,105**

Restricted Net Assets

All number presented on cash basis , not accrual basis.

Restricted Net Assets by Program

Program	12/31/2023	Individual Contributions	Grants	Admin - 20% unless otherwise specified	Adjustments	Expenditures	2/29/2024	Leftover from Previous Year
Counseling	384,900	-	-	-	-	87,527	297,372	297,372
RISE	58,323	4,300	-	860	-	3,364	58,399	54,959
Support Services	59,010	-	-	-	-	36,129	22,881	22,881
COMPASS	315	-	-	-	-	207	108	108
Management & General	143,889	-	-	-	-	3,134	140,754	140,754
Total Restrictedt, excl. Investments	646,436	4,300	-	860	-	130,361	519,515	516,075
<i>Total State ARPA (incl. in Total)</i>	<i>344,086</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>90,901</i>	<i>253,185</i>	<i>253,185</i>
<i>Other Restricted</i>	<i>302,350</i>	<i>4,300</i>	<i>-</i>	<i>860</i>	<i>-</i>	<i>39,460</i>	<i>266,330</i>	<i>262,890</i>
Program Revenue	106,220	54,529	-	2,729	-	22,097	135,923	84,123

All number presented on cash basis , not accrual basis.

State ARPA Restricted Funds

	<u>12/31/2023</u>	<u>Contributions</u>	<u>Grants*</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments**</u>	<u>Expenditures</u>	<u>2/29/2024</u>	<u>Leftover from previous years</u>
State ARPA - Expanded Mental Health	186,031	-	-	-	-	53,620	132,411	132,411
State ARPA - Support Groups	0	-	-	-	-	-	0	0
ARPA - Wilmington Construction	29,161	-	-	-	-	-	29,161	29,161
ARPA - Oversee Construction	(0)	-	-	-	-	-	(0)	-
ARPA - Newark Office	76,989	-	-	-	-	2,252	74,737	74,737
ARPA - Emergency Mental Health & Support Funds	24,512	-	-	-	-	22,885	1,627	1,627
ARPA - Older Adults/Adults with Intellectual & Developmental Disabilitie	27,392	-	-	-	-	12,144	15,248	15,248
								-
Total	344,086	-	-	-	-	90,901	253,185	253,185

All number presented on cash basis , not accrual basis.

Restricted Statement of Activity - Month

	MMH Restricted Funds	OBH - Youth Services	ARPA - Exp Mental Health Support	RISE General Restricted Funds	NextFifty	ARPA - Care Nav	ARPA - Support Services	ARPA - Newark Office	M&G - Other Restricted	TOTAL
Revenue										
40000 Revenue				340						340
Total Revenue	-	-	-	340	-	-	-	-	-	340
Gross Profit	-	-	-	340	-	-	-	-	-	340
Expenditures										
50000 Payroll Expenses and Fringe	1,329	9,325	24,838			3,216				38,708
60000 Professional Fees						7,000				7,000
70000 Occupancy				243				875		1,118
74000 Program Expenses		10,479		2,053	400		10,891		882	24,706
75000 Staff Field Expense						178				178
76000 Operations Expenses	8	100	206			29		335		678
Total Expenditures	1,338	19,904	25,043	2,296	400	10,423	10,891	1,210	882	72,388
Net Operating Revenue	(1,338)	(19,904)	(25,043)	(1,956)	(400)	(10,423)	(10,891)	(1,210)	(882)	(72,048)
Net Revenue	(1,338)	(19,904)	(25,043)	(1,956)	(400)	(10,423)	(10,891)	(1,210)	(882)	(72,048)

All number presented on cash basis , not accrual basis.

Restricted Statement of Activity - YTD

	MMH Restricted Funds	OBH - Youth Services	ARPA - Exp Mental Health Support	RISE General Restricted Funds	NextFifty	ARPA - Care Nav	ARPA - Support Services	ARPA - Newark Office	M&G - Other Restricted	TOTAL
Revenue										
40000 Revenue				3,440						3,440
Total Revenue	-	-	-	3,440	-	-	-	-	-	3,440
Gross Profit	-	-	-	3,440	-	-	-	-	-	3,440
Expenditures										
50000 Payroll Expenses and Fringe	2,224	19,402	53,208			4,908				79,743
60000 Professional Fees						7,000				7,000
70000 Occupancy				243				1,750		1,993
74000 Program Expenses	824	12,105		3,121	1,100		22,885		882	40,917
75000 Staff Field Expense						178				178
76000 Operations Expenses	516	200	412			58		502		1,688
Total Expenditures	3,564	31,707	53,620	3,364	1,100	12,144	22,885	2,252	882	131,519
Net Operating Revenue	(3,564)	(31,707)	(53,620)	76	(1,100)	(12,144)	(22,885)	(2,252)	(882)	(128,079)
Net Revenue	(3,564)	(31,707)	(53,620)	76	(1,100)	(12,144)	(22,885)	(2,252)	(882)	(128,079)

All number presented on cash basis , not accrual basis.

Restricted Net Assets – Program Detail

All number presented on cash basis , not accrual basis.

Restricted Net Assets - Counseling

	12/31/2023	Contributions	Grants	Admin - 20% unless otherwise specified	Adjustments	Expenditures	2/29/2024	Leftover from previous years
Total Maternal Mental Health (MMH)	73,370						73,370	73,370
State ARPA - Expanded Mental Health	186,031					53,620	132,411	132,411
State ARPA - Support Groups	0						0	0
Total Outpatient Behavioral Health Restricted Funds	186,031	-	-	-	-	53,620	132,411	132,411
OBH - Highmark								-
Admin	-						-	-
Staff Expense	30,342					19,402	10,940	10,940
Client Financial Assistance	24,182					11,749	12,432	12,432
Printing - Communication Materials	5,000						5,000	5,000
Phone	900					600	300	300
Occupancy	900					600	300	300
Internet/Website	900					600	300	300
Insurance	900					600	300	300
Program Supplies	3,337					355	2,982	2,982
Technology Hardware	5,000						5,000	5,000
Setup expenses for new Outreach Coordinator	500						500	500
Total Highmark	71,961	-	-	-	-	33,907	38,054	38,054
Chichester Foundation - LGBTQ Youth	16,000						16,000	16,000
Middle Run Charitable - Youth Services OBH	20,000						20,000	20,000
OBH - ChristianaCare CanSurround Grant	7,400						7,400	7,400
Costco grant for Counseling Support	137						137	137
Pollyanna - Mental Health Svcs	10,000						10,000	10,000
Total	384,900	-	-	-	-	87,527	297,372	297,372

All number presented on cash basis , not accrual basis.

Restricted Net Assets - RISE

	<u>12/31/2023</u>	<u>Contributions</u>	<u>Grants</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments</u>	<u>Expenditures</u>	<u>2/29/2024</u>	<u>Leftover from previous years</u>
Total RISE - General Restricted Funds	70,455	4,300		860			73,895	
Pollyanna - Aerensons	16,000						16,000	
WSFS - RISE funds	8,000						8,000	
Expenses - General RISE Expenses	(67,584)					3,364	(70,948)	
Total RISE - General Restricted Funds	<u>26,871</u>	<u>4,300</u>	<u>-</u>	<u>860</u>	<u>-</u>	<u>3,364</u>	<u>26,947</u>	<u>23,507</u>
Fund for Women - ESL for Refugee Women	5,144						5,144	
TD Bank - ESL Classes for RISE clients	22,523						22,523	
Expenses - ESL Classes	(14,354)						(14,354)	
Total RISE - General Restricted Funds - ESL Classes	<u>13,313</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,313</u>	<u>13,313</u>
Afghan Restricted Funds	44						44	
KULLMAN FAMILY FOUNDATION - \$20k toward mattresses	860						860	
Total Refugee Support - Afghans Restricted Funds	<u>904</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>904</u>	<u>904</u>
Ukraine Restricted Funds	<u>17,236</u>	<u>-</u>					<u>17,236</u>	<u>17,236</u>
Total RISE Restricted Gifts	<u>58,323</u>	<u>4,300</u>	<u>-</u>	<u>860</u>	<u>-</u>	<u>3,364</u>	<u>58,399</u>	<u>54,959</u>

All number presented on cash basis , not accrual basis.

Restricted Net Assets – Support Services

	<u>12/31/2023</u>	<u>Contributions</u>	<u>Grants</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustmen ts</u>	<u>Expenditures</u>	<u>2/29/2024</u>	<u>Leftover from previous years</u>
Support Services								
ARPA - Emergency Mental Health & Support Funds	24,512					22,885	1,627	1,627
Care Navigation								
NextFifty - BBH Activities	13,084						13,084	
BBH - Milton & Hattie Kutz Foundation for BBH activities	4,000						4,000	
Expenses for BBH Activities	(9,978)					1,100	(11,078)	
Total Restricted Funds for BBH Activities	<u>7,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,100</u>	<u>6,006</u>	<u>6,006</u>
ARPA - Older Adults/Adults with Intellectual & Developmental Disabilities	27,392					12,144	15,248	15,248
Care Navigation - General Restricted	-						-	-
Care Navigation Restricted	<u>34,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,244</u>	<u>21,254</u>	<u>21,254</u>
Total	<u>59,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,129</u>	<u>22,881</u>	<u>22,881</u>

All number presented on cash basis , not accrual basis.

Restricted Net Assets - COMPASS

	<u>12/31/2023</u>	<u>Contributions</u>	<u>Grants</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments</u>	<u>Expenditures</u>	<u>2/29/2024</u>	<u>Leftover from previous years</u>
COMPASS Memory Café	315					207	108	108

All number presented on cash basis , not accrual basis.

Restricted Net Assets – M & G

	<u>12/31/2023</u>	<u>Contributions</u>	<u>Grants</u>	<u>M&G</u>	<u>Invest Inc/Adjst</u>	<u>Amts Expended</u>	<u>2/29/2024</u>	<u>Leftover from previous years</u>
<u>Management & General ARPA</u>								
ARPA - Wilmington Construction (incl Construction in Progress)	29,161						29,161	29,161
ARPA - Oversee Construction	(0)						(0)	-
ARPA - Newark Office	76,989					2,252	74,737	74,737
Total Management & General ARPA Restricted Funds	<u>106,151</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,252</u>	<u>103,899</u>	<u>103,899</u>
<u>Management & General Technology Grants</u>								
DE Cares Grant	17,363						17,363	17,363
Delaware Community Needs Grant (COVID-19 Strategic Response Fund at DCF)	10,000						10,000	10,000
Crystal Trust Grant	1,023					-	1,023	1,023
Total Technology Grants Restricted Funds	<u>28,385</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>28,385</u>	<u>28,385</u>
Holiday Helper, remaining Restricted for Staff	5,614					882	4,732	4,732
Food Pantry Donation	3,739						3,739	3,739
Management & General Restricted Staff Contribution	-						-	-
Maintentance of Zatuchni Garden	-						-	-
Total	143,889	-	-	-	-	3,134	140,754	140,754

All number presented on cash basis , not accrual basis.

Restricted Net Assets – Program Revenue

	<u>12/31/2023</u>	<u>Contributions*</u>	<u>Grants</u>	<u>Admin - 10% Federal De Minimis</u>	<u>Adjustments</u>	<u>Expenditures**</u>	<u>2/29/2024</u>	<u>Leftover from previous years</u>
Fellowship Revenue	<u>29,467</u>	<u>27,288</u>	<u>-</u>	<u>2,729</u>	<u>-</u>		<u>54,026</u>	<u>29,467</u>
ARPA Revenue	<u>76,753</u>	<u>27,241</u>	<u>-</u>		<u>-</u>	<u>22,097</u>	<u>81,897</u>	<u>54,656</u>
Program Revenue	<u>106,220</u>	<u>54,529</u>	<u>-</u>	<u>2,729</u>	<u>-</u>	<u>22,097</u>	<u>135,923</u>	<u>84,123</u>

*Contributions are based on actual payments received by JFS.

**Expenditures are pulled from QuickBooks

All number presented on cash basis , not accrual basis.

APPENDIX

Counseling Revenue Analysis (in 000s)

Fellowship Counseling	58.3
Full Time Licensed	(17.9)
Psychology	(12.5)
Fee for Service	3.4
Total Therapists	(27.0)
Prescribers	2.7
PBH/Mobile Therapy	(14.5)
Total Variance	19.6

Account Receivable Status

Grants Receivable < 30 days	458,377
Grants Receivable > 31 days	223,723
Net Insurance A/R*	388,371
Other Clients	31,228
Total Accounts Receivable	1,101,699

***Net of reserve for Doubtful Accounts**

A/R - Insurance Reimbursement	548,746
Reserve for Doubtful Accounts	(160,375)
Net Insurance A/R	388,371

March 31st Cash Estimate

3/18/2024 \$ 509,301

Deposits by EOM:

Fellowship		200,000	
State/Other Contracts	\$	82,631	
Cancer Care Connection Payroll	\$	25,145	
Other	\$	<u>30,000</u>	
Estimated Deposits by EOM			\$ 337,776

Total Cash \$ 847,076

Accounts Payable	\$	164,672	
Payroll	\$	165,000	
Line of Credit Payment	\$	<u>-</u>	
Estimated Payments by EOM			\$ 329,672

Net Cash Available \$ 517,404

Estimated Restricted Balance 03-31-24 \$ 456,506

Estimated Unrestricted Cash Available \$ 60,898

ARPA	\$	225,348
Other Restricted Balance	\$	<u>231,158</u>
Estimated Restricted Balance 2-29-24	\$	456,506

\$50k February HIAS payments will be received during the first week of April.