

JFS Financial Statements

April 2025

JFS Statement of Activity vs. Budget - Month

	<u>April Month-end</u>				
	Actual	Budget	over Budget	% of Budget	FY Budget
Revenue					
40000 Revenue					
40100 Individual Contributions	3,928	11,908	(7,981)	33%	150,000
41000 Campaigns	9,789	15,000	(5,211)	65%	188,000
42000 Allocations	5,356	-	5,356		160,000
43000 Special Events	-	-	-		-
44000 Contracts					
State Contracts	100,581	105,832	(5,252)	95%	1,269,990
HIAS Contracts	59,694	46,136	13,557	129%	556,131
Fellowship Contract	19,489	35,161	(15,672)	55%	210,967
Other Contracts	6,914	6,915	(1)	100%	313,844
Total Contracts	186,678	194,045	(7,367)	96%	2,350,932
44500 Counseling Fees	150,543	256,577	(106,034)	59%	3,281,463
45000 Corporations	10,000	-	10,000		24,200
46000 Program Fees Income	15,157	34,111	(18,954)	44%	414,226
47000 Foundations	-	35,417	(35,417)	0%	625,800
48000 Other Income	25,691	25,338	353	101%	297,721
Total Revenue	407,141	572,397	(165,255)	71%	7,492,341
Expenditures					
50000 Payroll Expenses and Fringe	462,616	568,026	(105,411)	81%	6,960,841
60000 Professional Fees	34,365	29,628	4,737	116%	373,288
70000 Occupancy	15,006	15,406	(401)	97%	221,575
74000 Program Expenses	35,434	17,542	17,892	202%	200,504
75000 Staff Field Expense	3,691	7,956	(4,265)	46%	105,051
76000 Operations Expenses	22,719	17,983	4,736	126%	259,686
77000 Equipment /Computer Expenses	27,653	17,169	10,483	161%	245,815
CEO Discretionary Expense	450	500	(50)	90%	6,000
Contract Admin Expenses	-	-	-		-
Allocation from M&G	-	-	-		-
Ask My Accountant	1	-	1		-
Total Expenditures	601,933	674,211	(72,278)	89%	8,372,759
Net Operating Revenue	(194,791)	(101,814)	(92,977)	191%	(880,417)

JFS Statement of Activity vs. Budget – Month cont.

	<u>April Month-end</u>				
	Actual	Budget	over Budget	% of Budget	FY Budget
Other Revenue					
91000 Investment Gains & Losses	1,796	750	1,046	239%	31,800
Total Other Revenue	1,796	750	1,046	239%	31,800
Other Expenditures					
93000 Depreciation	1,064	2,200	(1,136)	48%	26,400
Reconciliation Discrepancies-1	-	-	-		-
Total Other Expenditures	1,064	2,200	(1,136)	48%	26,400
Net Other Revenue	732	(1,450)	2,182	-50%	5,400
Net Revenue	(194,060)	(103,264)	(90,796)	188%	(875,017)
Restricted Funds Released	70,522	77,787	(7,265)	91%	888,640
Bottom Line Profit/(Loss)	(123,537)	(25,477)	(98,060)	485%	13,623

April Bottom Line loss is (\$123.5k), (\$98k) lower than budget

Revenue – (\$165k) lower than budget, primarily driven by

- **Counseling Fees** – (\$106k) lower than budget primarily driven by full-time licensed (\$106k) lower – due to slower hiring.
- **Program Fees** – (\$19k) lower than budget driven by (\$17.7k) lower COMPASS due to a delay in the credentialing of the nurse practitioner and (\$1.3k) lower Care Navigation fees.
- **Foundation Fees** – (\$35k) lower due to timing (budgeted over 12 months vs actuals coming in from 2Q25 through 4Q25).

Expenditures – (\$72k) lower than budget, primarily due to

- **Payroll Expenses** – (\$105k) lower than budget due to slower hiring.
- **Program Expenses** – \$18k higher than budget related to RISE direct client assistance \$10k and client co-pay assistance \$9.5k.
- **Equipment/ Computers Expenses** – \$10k higher than budget related to the \$7k purchase of new firewalls for security upgrade for the Wilmington office and \$6k purchase of 10 HP laptops for new employees.

JFS Statement of Activity vs. Budget - YTD

	<u>April YTD</u>				
	Actual	Budget	over Budget	% of Budget	FY Budget
Revenue					
40000 Revenue					
40100 Individual Contributions	23,003	30,533	(7,530)	75%	150,000
41000 Campaigns	31,449	30,000	1,449	105%	188,000
42000 Allocations	5,356	-	5,356		160,000
43000 Special Events	-	-	-		-
44000 Contracts					
State Contracts	404,775	423,330	(18,555)	96%	1,269,990
HIAS Contracts	317,042	187,040	130,002	170%	556,131
Fellowship Contract	92,305	140,645	(48,339)	66%	210,967
Other Contracts	27,657	27,660	(3)	100%	313,844
Total Contracts	841,780	778,675	63,105	108%	2,350,932
44500 Counseling Fees	565,311	869,803	(304,492)	65%	3,281,463
45000 Corporations	10,000	-	10,000		24,200
46000 Program Fees Income	58,103	121,184	(63,082)	48%	414,226
47000 Foundations	-	163,717	(163,717)	0%	625,800
48000 Other Income	107,212	101,354	5,858	106%	297,721
Total Revenue	1,642,212	2,095,265	(453,053)	78%	7,492,341
Expenditures					
50000 Payroll Expenses and Fringe	1,769,842	2,125,674	(355,832)	83%	6,960,841
60000 Professional Fees	117,633	117,030	603	101%	373,288
70000 Occupancy	54,544	64,625	(10,081)	84%	221,575
74000 Program Expenses	129,062	68,118	60,944	189%	200,504
75000 Staff Field Expense	20,025	35,566	(15,542)	56%	105,051
76000 Operations Expenses	164,592	87,318	77,274	188%	259,686
77000 Equipment /Computer Expenses	86,883	90,457	(3,574)	96%	245,815
CEO Discretionary Expense	886	2,000	(1,114)	44%	6,000
Contract Admin Expenses	-	-	-		-
Allocation from M&G	-	-	-		-
Ask My Accountant	410	-	410		-
Total Expenditures	2,343,879	2,590,789	(246,910)	90%	8,372,759
Net Operating Revenue	(701,666)	(495,523)	(206,143)	142%	(880,417)

JFS Statement of Activity vs. Budget – YTD cont.

	<u>April YTD</u>				
	Actual	Budget	over Budget	% of Budget	FY Budget
Other Revenue					
91000 Investment Gains & Losses	21,830	8,700	13,130	251%	31,800
Total Other Revenue	21,830	8,700	13,130	251%	31,800
Other Expenditures					
93000 Depreciation	4,257	8,800	(4,543)	48%	26,400
Reconciliation Discrepancies-1	-	-	-		-
Total Other Expenditures	4,257	8,800	(4,543)	48%	26,400
Net Other Revenue	17,573	(100)	17,673	-17573%	5,400
Net Revenue	(684,093)	(495,623)	(188,470)	138%	(875,017)
Restricted Funds Released	229,245	311,148	(81,903)	74%	888,640
Bottom Line Profit/(Loss)	(454,848)	(184,475)	(270,372)	247%	13,623

April YTD Bottom Line Loss is (\$455k), (\$270k) lower than budget

Revenue – (\$453k) higher than budget, primarily driven by

- **Counseling Fees** – (\$304.5k) lower than budget primarily driven by full-time licensed (\$302.5k) lower driven by slower hiring
- **Program Fees** – (\$63k) lower than budget driven by (\$50k) lower COMPASS due to a delay in the credentialing of the nurse practitioner and (\$13k) lower Care Navigation fees
- **Foundation Fees** – (\$163.7k) lower due to timing (budgeted over 12 months vs actuals coming in from 2Q25 through 4Q25).
- **Contracts** – \$63k higher than budget primarily driven by HIAS extension of Afghan PC \$137k and PC Original \$15k, offset by Fellowship (\$48k) lower and PC REA Supplement (\$32k) lower.

Expenditures – (\$247k) lower than budget, primarily due to

- **Payroll Expenses** – (\$355.8k) lower than budget due to slower hiring.
- **Operations Fees** – \$77k higher than budget related to Highmark video project \$50k, cell phones \$7k, community outreach \$6.7k and job placement advertising \$5k
- **Program Expenses** – \$61k higher than budget related to RISE direct client assistance \$53.8k and client co-pay assistance \$13.6k.
- **Staff Field Expenses** – (\$15.5k) lower than budget due to the timing of staff training.

JFS Development

Revenue Source	Budgeted goal for year	YTD Progress	Remaining Needed
Grants	810,000	15,356	794,644
Individual Donors	150,000	23,003	126,997
Campaigns	188,000	31,449	156,551
Totals	1,148,000	69,808	1,078,192

Grants Received in April 2025

Bank of America Cash Grants	10,000
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Total	10,000
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JFS Statement of Financial Position

ASSETS

Current Assets

Bank Accounts	433,600
Accounts Receivable	833,585
Other Current Assets	-

Total Current Assets	1,267,186
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Fixed Assets	55,671
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Other Assets

18000 Prepaids	59,475
18510 ROU Asset	415,110
19000 Investments	503,673
19500 Security Deposits	5,949

Total Other Assets	984,207
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TOTAL ASSETS	2,307,064
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LIABILITIES AND NET ASSETS (EQUITY)

Liabilities

Current Liabilities

Accounts Payable	109,160
Other Current Liabilities	250,467

PNC Line of Credit	60,000
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Long-term Liabilities	414,093
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Total Liabilities	833,720
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Net Assets (Equity)

Unrestricted Net Assets	1,204,857
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Purpose Driven Restrictions*	670,845
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Donor Driven Endowment Funds	282,282
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Net Revenue	(684,640)
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Total Net Assets (Equity)	1,473,344
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TOTAL LIABILITIES AND NET ASSETS (EQUITY)	2,307,064
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*Total unspent restricted program revenue

JFS YTD Statement of Cash Flows

	Total
OPERATING ACTIVITIES	
Net Revenue	(684,640)
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
11000 Accounts Receivable	4,262
11100 Accounts Receivable:Clients and Other	(21,513)
11101 Accounts Receivable:Grants Receivables	432,896
11102 Accounts Receivable:Insurance Reimbursement	(194,789)
20000 Accounts Payable	62,191
28300 PNC Credit Card	(66,116)
28300-1 PNC Credit Card:PNC Card - Renna	3,223
28300-3 PNC Credit Card:PNC Credit Card - Dee	44,420
28300-4 PNC Credit Card:PNC Credit - Sophie	(585)
28300-6 PNC Credit Card:PNC Card - Liberty	6,091
28300-8 PNC Credit Card:PNC Credit Card - John	3,219
43800-10 PNC Credit Card:PNC Credit Card - Liberty New	11,800
43800-9 PNC Credit Card:PNC Credit Card - Wendell	50
21100 Payroll Liabilities:Social Security Withholding	(125)
21101 Payroll Liabilities:Medicare Withholding	(29)
21102 Payroll Liabilities:Federal Withholding	(5)
21103 Payroll Liabilities:Delaware Withholding	(26)
21104 Payroll Liabilities:Local Tax Withholding	-
21105 Payroll Liabilities:Child Support Liability	-
21106-1 Payroll Liabilities:Dental, Vision, Other Insurance Payable:Dental & Vision Payable	1,572
21106-2 Payroll Liabilities:Dental, Vision, Other Insurance Payable:Other Insurance Payable	(190)
22101 Accrued Expenses:Accrued Payroll	(50,868)
22102 Accrued Expenses:Accrued Vacation Pay	(69,607)
22104 Accrued Expenses:Accrued 401k Match-current year	21,268
22105 Accrued Expenses:Accrued Expenses Agency	(39,065)
24400 Other Current Liabilities:Deferred Revenue - Current	(15,582)
24460 Other Current Liabilities:CCC Counseling Revenue Payable	(676)
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	131,815
Net cash provided by operating activities	(552,824)

JFS Statement of Cash Flows - cont.

INVESTING ACTIVITIES

17100 Accumulated Depreciation:A/D Furniture & Fixtures	104
17102 Accumulated Depreciation:A/D Leasehold Improvements	4,153
18100-1a Prepaids:Prepaid Insurance:Prepaid Insurance - General	(10,175)
18100-1b Prepaids:Prepaid Insurance:Prepaid Insurance - Directors & Officers	(499)
18100-1c Prepaids:Prepaid Insurance:Prepaid Insurance - Cyber Liability	(2,671)
18100-1d Prepaids:Prepaid Insurance:Prepaid Insurance - Property	(700)
18100-2 Prepaids:Prepaid Insurance:Prepaid Insurance - Workman's Comp	(450)
18101 Prepaids:Prepaids - Other	11,875
18102-1 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medical	7,340
18102-3 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medicare & Supplementary Ins	(185)
18510-1 ROU Asset:ROU Asset - Newark Office	12,165
18510-2 ROU Asset:ROU Asset - Copier Lease	24,161
18510-3 ROU Asset:ROU Asset - Wilmington Office Lease	25,549
19010 Investments:Donated Investments	-
19101 Investments:Delaware Community Foundation:Delaware Comm Found Gen Fund	(870)
19102 Investments:Delaware Community Foundation:Grayson Fund	(14)
19103 Investments:Delaware Community Foundation:Evelyn & Jacob Zatuchni Fund	(114)
19104 Investments:Delaware Community Foundation:Tanny Fund	(37)
19201 Investments:Jewish Fund for the Future:Tanny Fund 2	(558)
19202 Investments:Jewish Fund for the Future:Pizor Fund	(1,917)
19203 Investments:Jewish Fund for the Future:Sloan Fund	(1,324)
19204 Investments:Jewish Fund for the Future:Volunteer Network Fund	(579)
19205 Investments:Jewish Fund for the Future:Barrett Fund	(321)
19206 Investments:Jewish Fund for the Future:Engelmann Fund	(341)
19207 Investments:Jewish Fund for the Future:Blumberg Fund	(263)
19208 Investments:Jewish Fund for the Future:Weiss Fund	(124)
19209 Investments:Jewish Fund for the Future:Zatuchni Family Endowment Fund	(288)
19210 Investments:Jewish Fund for the Future:Jewish Fund Future Gen Fund	(3,232)
19211 Investments:Jewish Fund for the Future:Ruth Balick Legacy Fund	(504)

Net cash provided by investing activities

60,182

FINANCING ACTIVITIES

25250 Other Long Term Liabilities	(190,000)
28010-1 Lease Liability:Lease Liability - Newark Office	(12,165)
28010-2 Lease Liability:Lease Liability - Copiers	(24,161)
28010-3 Lease Liability:Lease Liability - Wilmington Office	(26,567)

Net cash provided by financing activities

(252,893)

Net cash increase for period

(745,535)

Cash at beginning of period

1,179,135

Cash at end of period

433,600

Restricted Net Assets

All number presented on cash basis , not accrual basis.

Restricted Net Assets by Program

Program	12/31/2024	Individual Contributions	Grants	Admin - 20% unless otherwise specified	Adjustments	Expenditures	04/30/2025	Leftover from Previous Year
Counseling	26,523	-	-	-	-	4,641	21,882	22,523
Community & Support Services	376,561	-	-	-	-	104,805	271,757	222,723
RISE	128,846	9,354	-	1,871	-	101,126	35,203	23,986
COMPASS	75,219	1,355	-	271	-	502	75,801	720
Management & General	282,887	1,485	-	-	-	18,171	266,201	263,596
Total Restricted	890,037	12,194	-	2,142	-	229,245	670,845	533,548
<i>State ARPA</i>	<i>114,947</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>47,898</i>	<i>67,049</i>	<i>72,758</i>
<i>NCC ARPA</i>	<i>199,093</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>70,015</i>	<i>129,078</i>	<i>-</i>
<i>Other Restricted</i>	<i>575,998</i>	<i>12,194</i>	<i>-</i>	<i>2,142</i>	<i>-</i>	<i>111,332</i>	<i>474,718</i>	<i>460,791</i>
Program Revenue	180,178	50,557	-	2,525	-	126,447	112,836	90,112
<i>Longwood</i>	<i>456,514</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>82,220</i>	<i>374,293</i>	<i>374,293</i>
<i>Crystal Trust</i>	<i>18,121</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>588</i>	<i>17,534</i>	<i>17,534</i>

All number presented on cash basis , not accrual basis.

State ARPA Restricted Funds

	<u>12/31/2024</u>	<u>Contributions</u>	<u>Grants</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments</u>	<u>Expenditures</u>	<u>04/30/2025</u>	<u>Leftover from previous years</u>
State ARPA - Expanded Mental Health	48,196	-	-	-	-	29,806	18,389	18,389
State ARPA - Support Groups	0	-	-	-	-	-	0	0
ARPA - Wilmington Construction	54,368	-	-	-	-	-	54,368	54,368
ARPA - Oversee Construction	(0)	-	-	-	-	-	(0)	-
ARPA - Newark Office	13,955	-	-	-	-	18,092	(4,137)	-
ARPA - Emergency Mental Health & Support Funds	(1,141)	-	-	-	-	-	(1,141)	-
ARPA - Older Adults/Adults with Intellectual & Developmental Disabilitie	(430)	-	-	-	-	-	(430)	-
								-
ARPA	114,947	-	-	-	-	47,898	67,049	72,758
ARPA Program Revenue	52,535	25,308	-	-	-	88,915	-	-
Total ARPA & ARPA Program Revenue	167,481	25,308	-	-	-	136,813	67,049	72,758

All number presented on cash basis , not accrual basis.

NCC ARPA Restricted Funds

	<u>12/31/2024</u>	<u>Contributions</u>	<u>Grants*</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments**</u>	<u>Expenditures</u>	<u>04/30/2025</u>	<u>Leftover from previous years</u>
NCC ARPA - Two Master Level Staff	124,626	-	-	-	-	50,569	74,057	74,057
NCC ARPA - One Older Adult Staff	36,416	-	-	-	-	3,630	32,786	-
NCC ARPA - Part Time Counseling Intake Staff	30,473	-	-	-	-	7,657	22,816	22,816
NCC ARPA - Support Services & Crisis Assistance	7,578	-	-	-	-	8,159	(581)	-
								-
Total	199,093	-	-	-	-	70,015	129,078	96,873

All number presented on cash basis , not accrual basis.

Counseling Restricted Net Assets
April 2025

	12/31/2024	<u>Contributions</u>	<u>Grants</u>	Admin - 20% unless otherwise specified	<u>Adjustments</u>	<u>Expenditures</u>	04/30/2025	Leftover from previous years
2023 Middle Run Charitable - Youth Services OBH	5,707			-			5,707	5,707
2024 Middle Run Charitable - Mental Health Services	4,000			-		4,000	0	0
OBH - ChristianaCare CanSurround Grant	7,370						7,370	7,370
Costco grant for Counseling Support	137						137	137
Pollyanna - Mental Health Srvs	9,170					641	8,529	8,529
OBH - Youth Services	140			-			140	140
	-						-	
Total	26,523	-	-	-	-	4,641	21,882	21,882

Community Restricted Net Assets
April 2025

	<u>12/31/2024</u>	<u>Contributions</u>	<u>Grants</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments</u>	<u>Expenditures</u>	<u>04/30/2025</u>	<u>Leftover from previous years</u>
Total Maternal Mental Health (MMH)	60,152					2,714	57,438	57,438
<u>Youth Anxiety</u>								
Laffey-McHugh Foundation - Youth Anxiety (Community)	20,000						20,000	20,000
Delaware Community Foundation - Youth Anxiety (Community)	500					278	222	222
Chichester Foundation - LGBTQ Youth (Community)	16,000						16,000	16,000
Middle Run Charitable - Youth Services Community	10,000						10,000	10,000
NCC ARPA (Mone't Griffin; Kyasia Knowledge)	124,626					50,569	74,057	74,057
NCC ARPA - OBH (Marsha Akoto)	30,473					7,657	22,816	22,816
State ARPA - Expanded Mental Health	48,196					29,806	18,389	18,389
State ARPA - Support Groups	0						0	0
Total Outpatient Behavioral Health Restricted Funds	48,196	-	-	-	-	29,806	18,390	18,390
Total	309,947	-	-	-	-	91,024	218,923	218,923

Support Services Restricted Net Assets
April 2025

	12/31/2024	Contributions	Grants	Admin - 20% unless otherwise specified	Adjustments	Expenditures	04/30/2025	Leftover from previous years
Support Services - Crisis Assistance								
ARPA - Emergency Mental Health & Support Funds	(1,141)						(1,141)	-
2024 Middle Run Charitable Foundation - Support Services & Crisis Assistance	8,000			-			8,000	-
Pollyanna - Aerensons - Gilbert Sloan Navigation for Older Adults	10,400			-			10,400	
NCC ARPA - Support Services (Crisis Assistance)	7,578					8,159	(581)	-
Total Crisis Assistance Support	24,837	-	-	-	-	8,159	16,678	-
Care Navigation - BBH Activities								
BBH - Milton & Hattie Kutz Foundation for BBH activities	1,792					1,992	(200)	
Bank of America - 50% to Care Navigation / BBH	4,000						4,000	
Total Restricted Funds for BBH Activities	5,792	-	-	-	-	1,992	3,801	3,801
State ARPA - Older Adults/Adults with Intellectual & Developmental Disabilities	(430)						(430)	-
NCC ARPA - Care Navigation (Kaylah Dessausure)	36,416					3,630	32,786	-
Care Navigation - General Restricted	-						-	-
Total Care Navigation Restricted	41,778	-	-	-	-	5,622	36,156	3,801
Total	66,615	-	-	-	-	13,781	52,834	3,801

COMPASS Restricted Funds

	<u>12/31/2024</u>	<u>Contributions</u>	<u>Grants</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments</u>	<u>Expenditures</u>	<u>04/30/2025</u>	<u>Leftover from previous years</u>
Individual Gifts	201						201	201
Brookdale Foundation (Memory Café' Coordinator)	8,000						8,000	8,000
Milton & Hattie Kutz Foundation (Program Supplies)	3,000						3,000	
COMPASS Memory Café/Respite	11,201	-	-	-	-	-	11,201	
Milton & Hattie Kutz Foundation (Supplies/Licencing Fees/Certifications)	3,000						3,000	
Highmark for Savvy Caregiver (Program Coordinator)	60,298						60,298	
Expenses	-					-	-	
COMPASS Savvy Caregiver	63,298	-	-	-	-	-	63,298	-
Individual Gifts	720	1,355		271			1,804	720
Expenses						502	(502)	
COMPASS General Restricted	720	1,355	-	271	-	502	1,302	720
Total COMPASS Restricted	75,219	1,355	-	271	-	502	75,801	720

RISE Restricted Funds

	12/31/2024	Contributions	Grants	Admin - 20% unless otherwise specified	Adjustments	Expenditures	04/30/2025	Leftover from previous years
Total RISE - General Restricted Funds	40,530	9,354		1,871			48,013	
Expenses - General RISE Expenses						38,850	(38,850)	
Total RISE - General Restricted Funds	40,530	9,354	-	1,871	-	38,850	9,163	1,680
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	13,313	-	-	-	-	-	13,313	13,313
Highmark Health Options - RISE Educational Video Project	62,885					59,150	3,734	
Afghan Restricted Funds	43					(0)	43	
KULLMAN FAMILY FOUNDATION - \$20k toward mattresses	860						860	
Total Refugee Support - Afghans Restricted Funds	904	-	-	-	-	(0)	904	904
Ukraine Restricted Funds	11,215	-				3,126	8,089	8,089
Total RISE Restricted Funds	128,846	9,354	-	1,871	-	101,126	35,203	23,986

Management & General Restricted Net Assets
April 2025

	12/31/2024	Contributions	Grants	M&G	Invest Inc/Adjst	Amts Expended	04/30/2025	Leftover from previous years
Management & General ARPA								
ARPA - Wilmington Construction (incl Construction in Progress)	54,368						54,368	54,368
ARPA - Oversee Construction	(0)						(0)	-
ARPA - Newark Office	13,955					18,092	(4,137)	-
Total Management & General ARPA Restricted Funds	68,322	-	-	-	-	18,092	50,231	50,231
Holiday Helper, remaining Restricted for Staff	4,742						4,742	4,742
Food Pantry Donation	3,753	1,485					5,238	3,753
Shalom Café (Transferred from COMPASS)	1,200					80	1,120	
Health Care Advocates International for LFBTQIA+ training with Keshet	4,870						4,870	4,870
State Grant for HVAC work	200,000						200,000	200,000
Total	282,887	1,485	-	-	-	18,171	266,201	263,596

APPENDIX

Account Receivable Status

Grants Receivable < 30 days	241,676
Pledge Receivable	102,814
Net Insurance A/R*	431,740
Other Clients	57,355
Total Accounts Receivable	833,585

***Net of reserve for Doubtful Accounts**

A/R - Insurance Reimbursement	797,138
Reserve for Doubtful Accounts	(305,765)
Reserve for Insurance Adjustments	(59,633)
Net Insurance A/R	431,740

May 31st Cash Estimate

5/14/2025		\$ 445,904
Deposits by EOM:		
Fellowship Reimbursement	40,000	
PSSF - April 2025	14,904	
B'nai B'rith Senior Housing	6,442	
Emigre - April 2025	66,965	
FCT - April 2025	18,712	
Cancer Care Connection - April	46,282	
HIAS*	58,700	
Insurance Reimbursement	50,000	
Estimated Deposits by EOM		\$ 302,005
 Total Cash		 \$ 747,909
 Accounts Payable	64,847	
Payroll - 5/25/2025	190,000	
	-	
Estimated Payments by EOM		\$ 254,847
 Net Cash Available		 \$ 493,062
 Estimated Restricted Balance 05/31/2025		 \$ 630,845
 Estimated Unrestricted Cash Available		 \$ (137,783)
State ARPA	\$ 67,049	
NCC ARPA	\$ 119,078	
Other Restricted Balance	\$ 444,718	
Estimated Restricted Balance 04-30-25	\$ 630,845	

*HIAS is typically received 1 or 2 days after month-end.