

JFS Financial Statements

May 2024

JFS Statement of Activity vs. Budget - Month

	<u>May Month-end</u>		over Budget	% of Budget	FY Budget
	Actual	Budget			
Revenue					
40000 Revenue					
40100 Individual Contributions	5,774	4,217	1,557	137%	50,600
41000 Campaigns	-	-	-		100,000
42000 Allocations	2,678	4,150	(1,472)	65%	220,668
43000 Special Events	4,881	-	4,881		187,500
44000 Contracts	/				
State Contracts	24,504	88,231	(63,728)	28%	1,028,862
HIAS Contracts	75,833	71,233	4,599	106%	723,663
Fellowship Contract	155,196	176,467	(21,271)	88%	1,600,342
Other Contracts	6,592	6,592	-	100%	79,106
Total Contracts	262,124	342,524	(80,400)	77%	3,431,972
44500 Counseling Fees	131,278	137,689	(6,411)	95%	1,643,501
45000 Corporations	65	6,300	(6,235)	1%	85,600
46000 Program Fees Income	14,284	15,266	(982)	94%	183,192
47000 Foundations	-	7,083	(7,083)	0%	440,000
48000 Other Income	24,288	26,375	(2,086)	92%	349,569
Total Revenue	445,371	543,603	(98,232)	82%	6,692,603
Expenditures					
50000 Payroll Expenses and Fringe	415,213	494,863	(79,650)	84%	5,860,427
60000 Professional Fees	65,039	41,402	23,637	157%	523,171
70000 Occupancy	10,983	15,221	(4,238)	72%	187,929
74000 Program Expenses	36,759	31,598	5,161	116%	357,309
75000 Staff Field Expense	21,597	26,071	(4,474)	83%	263,728
76000 Operations Expenses	24,333	20,342	3,990	120%	315,156
77000 Equipment /Computer Expenses	17,308	18,820	(1,512)	92%	211,290
CEO Discretionary Expense	-	417	(417)	0%	5,000
Contract Admin Expenses	-	-	-		-
Allocation from M&G	-	-	-		-
Ask My Accountant	-	-	-		-
Total Expenditures	591,231	648,734	(57,503)	91%	7,724,011
Net Operating Revenue	(145,859)	(105,130)	(40,729)	139%	(1,031,408)

JFS Statement of Activity vs Budget – Month Cont.

	<u>May Month-end</u>				FY Budget
	Actual	Budget	over Budget	% of Budget	
Other Revenue					
91000 Investment Gains & Losses	4	5	(1)	79%	22,860
Total Other Revenue	4	5	(1)	79%	22,860
Other Expenditures					
93000 Depreciation	665	2,200	(1,535)	30%	26,400
Reconciliation Discrepancies-1	-	-	-		-
Total Other Expenditures	665	2,200	(1,535)	30%	26,400
Net Other Revenue	(661)	(2,195)	1,534	30%	(3,540)
Net Revenue	(146,520)	(107,325)	(39,195)	137%	(1,034,948)
Restricted Funds Released	46,400	66,922	(20,522)	69%	1,105,135
Bottom Line Profit/(Loss)	(100,120)	(40,403)	(59,717)	248%	70,187

*\$62.5k of 125th Special Events revenue was budgeted in 2024, but recognized as pledged revenue in 2023.

May Bottom Line Profit/(Loss) is (\$100.1k), (\$59.7k) lower than budget

Revenue – (\$98.2k) lower than budget, primarily driven by

- **Contracts** – (\$80.4k) lower than budget primarily driven by timing of Fellowship spend and lower state contracts due to FCT and PSSF due to a lost of therapist and scale back in PSSF as well as a temporary Émigré contract pause in May (will resume in June).
- **Corporations** – (\$6.2k) lower due to timing of corporate grants.
- **Foundations** – (\$7.2k) lower due to timing of foundation grants.

Expenditures – (\$57.5k) lower than budget, primarily due to

- **Payroll Expenses** – (\$79.7k) lower due to conservatism around salaries and medical expenses in the budget
- **Professional Fees** – \$23.6k higher driven by the audit fee of \$26.8k, \$26k was budgeted in June.

JFS Statement of Activity vs. Budget - YTD

	<u>May YTD</u>				FY Budget
	Actual	Budget	over Budget	% of Budget	
Revenue					
40000 Revenue					
40100 Individual Contributions	35,220	21,083	14,136	167%	50,600
41000 Campaigns	18,520	15,000	3,520	123%	100,000
42000 Allocations	13,389	20,750	(7,361)	65%	220,668
43000 Special Events	129,860	187,500	(57,640)	69%	187,500
44000 Contracts					
State Contracts	329,359	411,242	(81,883)	80%	1,028,862
HIAS Contracts	287,843	356,167	(68,324)	81%	723,663
Fellowship Contract	742,946	882,334	(139,388)	84%	1,600,342
Other Contracts	32,961	32,961	-	100%	79,106
Total Contracts	1,393,109	1,682,704	(289,595)	83%	3,431,972
44500 Counseling Fees	679,236	657,677	21,559	103%	1,643,501
45000 Corporations	21,530	31,500	(9,970)	68%	85,600
46000 Program Fees Income	73,581	76,330	(2,749)	96%	183,192
47000 Foundations	31,375	35,417	(4,042)	89%	440,000
48000 Other Income	135,193	137,141	(1,948)	99%	349,569
Total Revenue	2,531,014	2,865,101	(334,088)	88%	6,692,603
Expenditures					
50000 Payroll Expenses and Fringe	2,018,898	2,437,214	(418,316)	83%	5,860,427
60000 Professional Fees	266,257	220,889	45,367	121%	523,171
70000 Occupancy	56,452	81,381	(24,929)	69%	187,929
74000 Program Expenses	183,974	172,558	11,416	107%	357,309
75000 Staff Field Expense	70,355	132,921	(62,565)	53%	263,728
76000 Operations Expenses	140,369	149,753	(9,384)	94%	315,156
77000 Equipment /Computer Expenses	77,140	92,410	(15,270)	83%	211,290
CEO Discretionary Expense	-	2,083	(2,083)	0%	5,000
Contract Admin Expenses	-	-	-	-	-
Allocation from M&G	-	-	-	-	-
Ask My Accountant	-	-	-	-	-
Total Expenditures	2,813,445	3,289,209	(475,764)	86%	7,724,011
Net Operating Revenue	(282,431)	(424,107)	141,676	67%	(1,031,408)

JFS Statement of Activity vs Budget – YTD Cont.

	<u>May YTD</u>				FY Budget
	Actual	Budget	over Budget	% of Budget	
Other Revenue					
91000 Investment Gains & Losses	27,730	5,725	22,005	484%	22,860
Total Other Revenue	27,730	5,725	22,005	484%	22,860
Other Expenditures					
93000 Depreciation	3,632	11,000	(7,368)	33%	26,400
Reconciliation Discrepancies-1	-	-	-		-
Total Other Expenditures	3,632	11,000	(7,368)	33%	26,400
Net Other Revenue	24,099	(5,275)	29,374	-457%	(3,540)
Net Revenue	(258,332)	(429,382)	171,050	60%	(1,034,948)
Restricted Funds Released	308,907	373,578	(64,671)	83%	1,105,135
Bottom Line Profit/(Loss)	50,575	(55,804)	106,379	-91%	70,187

*\$62.5k of 125th Special Events revenue was budgeted in 2024, but recognized as pledged revenue in 2023.

May YTD Bottom Line Profit/(Loss) is \$50.6k, \$106.4k higher than budget

Revenue – (\$334.1k) lower than budget, primarily driven by

- **Contracts** – (\$289.6k) lower than budget primarily driven by timing of HIAS (\$68.3k), Fellowship expenses (\$139.4k) and lower state contracts due to 1 lower FCT and change in PSSF contract (anticipated 3 counties, 1 supervisor and 1 DFFC coordinator, but only received two counties, no direct supervisor and no DFFC coordinator)
- **Special Events** – (\$57.6k) lower; \$62.5k of budgeted revenue recognized in 2023 as pledged revenue
- **Counseling Fees** - \$21.6k higher primarily driven by higher Fellowship office-based counseling

Expenditures – (\$475.8k) lower than budget, primarily due to

- **Payroll Expenses** – (\$418k) lower due to conservatism around salaries and medical expenses in the budget
- **Staffing Expenses** – (\$62.6k) lower than budget due to timing of Fellowship training/conference expenses

JFS Development

Revenue Source	Budgeted goal for year	YTD Progress	Remaining Needed
Grants	746,268	66,294	679,974
Individual Donors	50,600	35,220	15,380
Special Events*	187,500	129,860	57,640
Friends Campaign	100,000	18,520	81,480
Totals	1,084,368	249,895	834,474

Expected Grants

New Castle County ARPA	250,000	(1)
Longwood	544,000	(2)

(1) Expected in 2024

(2) Expected in July 2024

*\$62.5k of 125th Special Events revenue was budgeted in 2024, but recognized as pledged revenue in 2023.

JFS Statement of Financial Position

ASSETS

Current Assets

Bank Accounts	512,856
Accounts Receivable	909,150
Other Current Assets	-

Total Current Assets	1,422,006
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Fixed Assets

69,391

Other Assets

18000 Prepays	68,112
18510 ROU Asset	397,494
19000 Investments	526,304
19500 Security Deposits	2,250

Total Other Assets	994,160
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TOTAL ASSETS	2,485,557
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LIABILITIES AND NET ASSETS (EQUITY)

Liabilities

Current Liabilities

Accounts Payable	76,743
Other Current Liabilities	299,553

PNC Line of Credit	110,000
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Long-term Liabilities	397,494
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Total Liabilities	883,790
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Net Assets (Equity)

Unrestricted Net Assets	1,312,037
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Purpose Driven Restrictions*	297,836
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Donor Driven Endowment Funds	250,227
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Net Revenue	(258,332)
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Total Net Assets (Equity)	1,601,767
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TOTAL LIABILITIES AND NET ASSETS (EQUITY)	2,485,557
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*Total unspent restricted program revenue

JFS YTD Statement of Cash Flows

OPERATING ACTIVITIES

Net Revenue	(258,332)
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
11100 Accounts Receivable:Clients and Other	19,053
11101 Accounts Receivable:Grants Receivables	116,632
11102 Accounts Receivable:Insurance Reimbursement	(229,843)
11105 Accounts Receivable:Receivable for Accrued Revenue	75,611
20000 Accounts Payable	37,966
28200 Bank of America Credit Card	(84,017)
28300-2 PNC Credit Card:PNC Credit Card - Jill	10,142
28300-3 PNC Credit Card:PNC Credit Card - Dee	2,093
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	(3,931)
21106-2 Payroll Liabilities:Dental, Vision, Other Insurance Payable:Other Insurance Payable	(553)
21108 Payroll Liabilities:Garnishment Withholding	-
22101 Accrued Expenses:Accrued Payroll	5,777
22104 Accrued Expenses:Accrued 401k Match-current year	23,393
22105 Accrued Expenses:Accrued Expenses Agency	(279)
22106 Accrued Expenses:Accrued Interest Payable	859
24100 Other Current Liabilities:United Way Payable	26
24400 Other Current Liabilities:Deferred Revenue - Current	19,463
24460 Other Current Liabilities:CCC Counseling Revenue Payable	786
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	(6,822)
Net cash provided by operating activities	(265,155)

JFS Statement of Cash Flows - cont.

INVESTING ACTIVITIES

17100 Accumulated Depreciation:A/D Furniture & Fixtures	709
17102 Accumulated Depreciation:A/D Leasehold Improvements	2,923
18100 Prepaids:Prepaid - Insurance	(11,805)
18101 Prepaids:Prepaids - Other	18,383
18102-1 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medical	(8,458)
18102-3 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medicare & Supplementary Ins	(4,039)
18510-1 ROU Asset:ROU Asset - Newark Office	3,170
19101 Investments:Delaware Community Foundation:Delaware Comm Found Gen Fund	(11,762)
19102 Investments:Delaware Community Foundation:Grayson Fund	(184)
19103 Investments:Delaware Community Foundation:Evelyn & Jacob Zatuchni Fund	(1,537)
19104 Investments:Delaware Community Foundation:Tanny Fund	(495)
19201 Investments:Jewish Fund for the Future:Tanny Fund 2	(721)
19202 Investments:Jewish Fund for the Future:Pizor Fund	(2,477)
19203 Investments:Jewish Fund for the Future:Sloan Fund	(1,711)
19204 Investments:Jewish Fund for the Future:Volunteer Network Fund	(748)
19205 Investments:Jewish Fund for the Future:Barrett Fund	(415)
19206 Investments:Jewish Fund for the Future:Engelmann Fund	(440)
19207 Investments:Jewish Fund for the Future:Blumberg Fund	(340)
19208 Investments:Jewish Fund for the Future:Weiss Fund	(160)
19209 Investments:Jewish Fund for the Future:Zatuchni Family Endowment Fund	(372)
19210 Investments:Jewish Fund for the Future:Jewish Fund Future Gen Fund	(4,176)
19211 Investments:Jewish Fund for the Future:Ruth Balick Legacy Fund	(631)
Net cash provided by investing activities	(25,287)

FINANCING ACTIVITIES

25200 Long Term Liability:Line of Credit Payable	(230,000)
25250 Other Long Term Liabilities	130,000
28010-1 Lease Liability:Lease Liability - Newark Office	(3,170)
Net cash provided by financing activities	(103,170)
Net cash increase for period	(393,612)
Cash at beginning of period	906,467
Cash at end of period	512,856

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	5/31/2024	Leftover from Previous Year
Counseling	404,900	-	1,875	375	-	213,169	125,685	124,185
RISE	58,323	5,440	-	1,088	-	21,495	41,180	36,828
Support Services	59,010	-	-	-	-	56,880	2,130	3,271
COMPASS	315	2,000	-	-	-	514	1,801	-
Management & General	143,889	-	-	-	-	16,850	127,039	127,039
Total Restrictedt, excl. Investments	666,436	7,440	1,875	1,463	-	308,907	297,836	291,324
<i>Total State ARPA (incl. in Total)</i>	<i>344,086</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>196,292</i>	<i>147,794</i>	<i>148,935</i>
<i>Other Restricted</i>	<i>322,350</i>	<i>7,440</i>	<i>1,875</i>	<i>1,463</i>	<i>-</i>	<i>112,615</i>	<i>150,042</i>	<i>142,389</i>
Program Revenue	106,220	147,353	-	9,404	-	61,238	182,930	44,982

All number presented on cash basis , not accrual basis.

State ARPA Restricted Funds

	12/31/2023	<u>Contributions</u>	<u>Grants*</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments**</u>	<u>Expenditures</u>	5/31/2024	Leftover from previous years
State ARPA - Expanded Mental Health	186,031	-	-	-	-	135,272	50,759	50,759
State ARPA - Support Groups	0	-	-	-	-	-	0	0
ARPA - Wilmington Construction	29,161	-	-	-	-	985	28,176	28,176
ARPA - Oversee Construction	(0)	-	-	-	-	-	(0)	-
ARPA - Newark Office	76,989	-	-	-	-	5,362	71,627	71,627
ARPA - Emergency Mental Health & Support Funds	24,512	-	-	-	-	25,653	(1,141)	-
ARPA - Older Adults/Adults with Intellectual & Developmental Disabilitie	27,392	-	-	-	-	29,020	(1,628)	(1,628)
								-
Total	344,086	-	-	-	-	196,292	147,794	148,935

All number presented on cash basis , not accrual basis.

Restricted Statement of Activity - Month

	MMH Restricted Funds	OBH - Other Restricted	OBH - Youth Services	ARPA - Exp Mental Health Support	RISE - Ukraine Restricted Funds	RISE General Restricted Funds	NextFifty	ARPA - Care Nav	COMPASS Restricted	ARPA - Newark Office	M&G - Other Restricted	ARPA - Wilmington Construction	TOTAL
Revenue													
40000 Revenue						3,715							3,715
Total Revenue	-	-	-	-	-	3,715	-	-	-	-	-	-	3,715
Gross Profit	-	-	-	-	-	3,715	-	-	-	-	-	-	3,715
Expenditures													
50000 Payroll Expenses and Fringe			-	25,227	754			51					26,033
70000 Occupancy										875		985	1,860
74000 Program Expenses	1,411		-			6,959	200		60				8,630
75000 Staff Field Expense		80											80
76000 Operations Expenses			-	206				29		167	9,395		9,797
Total Expenditures	1,411	80	-	25,433	754	6,959	200	80	60	1,042	9,395	985	46,400
Net Operating Revenue	(1,411)	(80)	-	(25,433)	(754)	(3,244)	(200)	(80)	(60)	(1,042)	(9,395)	(985)	(42,684)
Net Revenue	(1,411)	(80)	-	(25,433)	(754)	(3,244)	(200)	(80)	(60)	(1,042)	(9,395)	(985)	(42,684)

All number presented on cash basis , not accrual basis.

Restricted Statement of Activity - YTD

	MMH Restricted Funds	OBH - Other Restricted	OBH - Youth Services	ARPA - Exp Mental Health Support	Anxiety Rstrd	RISE - Ukraine Restricted Funds	RISE General Restricted Funds	NextFifty	ARPA - Care Nav	ARPA - Support Services	COMPASS Restricted	ARPA - Newark Office	M&G - Other Restricted	ARPA - Wilmington Construction	TOTAL
Revenue															
40000 Revenue					1,875		9,667				27,000		1,081		39,623
Total Revenue	-	-	-	-	1,875	-	9,667	-	-	-	27,000	-	1,081	-	39,623
Gross Profit	-	-	-	-	1,875	-	9,667	-	-	-	27,000	-	1,081	-	39,623
Expenditures															
50000 Payroll Expenses and Fringe	2,224		30,342	134,244		1,508			14,567						182,885
60000 Professional Fees			500						14,000						14,500
70000 Occupancy			3,600				729					4,525		985	9,839
74000 Program Expenses	3,093		27,473				19,206	2,207		25,653	514		1,108		79,254
75000 Staff Field Expense		80	45						309						434
76000 Operations Expenses	508		10,000	1,029			52		144			837	9,395		21,964
77000 Equipment/Software		30													30
Total Expenditures	5,825	110	71,961	135,272	-	1,508	19,987	2,207	29,020	25,653	514	5,362	10,503	985	308,907
Net Operating Revenue	(5,825)	(110)	(71,961)	(135,272)	1,875	(1,508)	(10,320)	(2,207)	(29,020)	(25,653)	26,486	(5,362)	(9,422)	(985)	(269,284)
Net Revenue	(5,825)	(110)	(71,961)	(135,272)	1,875	(1,508)	(10,320)	(2,207)	(29,020)	(25,653)	26,486	(5,362)	(9,422)	(985)	(269,284)

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	5/31/2024	Leftover from previous years
Total Maternal Mental Health (MMH)	<u>73,370</u>					<u>5,825</u>	67,545	<u>67,545</u>
State ARPA - Expanded Mental Health	186,031					135,272	50,759	50,759
State ARPA - Support Groups	0						0	0
Total Outpatient Behavioral Health Restricted Funds	<u>186,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,272</u>	50,759	<u>50,759</u>
<u>OBH - Highmark</u>								-
Admin	-						-	-
Staff Expense	30,342					30,342	0	0
Client Financial Assistance	24,182					24,182	(0)	-
Printing - Communication Materials	5,000					5,000	-	-
Phone	900					900	-	-
Occupancy	900					900	-	-
Internet/Website	900					900	-	-
Insurance	900					900	-	-
Program Supplies	3,337					3,337	(0)	-
Technology Hardware	5,000					5,000	-	-
Setup expenses for new Outreach Coordinator	500					500	-	-
Total Highmark	71,961	-	-	-	-	71,961	0	0

All number presented on cash basis , not accrual basis.

Restricted Net Assets – Counseling – cont.

	12/31/2023	<u>Contributions</u>	<u>Grants</u>	<u>Admin - 20% unless otherwise specified</u>	<u>Adjustments</u>	<u>Expenditures</u>	5/31/2024	Leftover from previous years
Chichester Foundation - LGBTQ Youth (Community)	16,000						16,000	16,000
Middle Run Charitable - Youth Services OBH (50% OBH; 50% Community)	20,000						20,000	20,000
<u>Youth Anxiety</u>								
Laffey-McHugh Foundation - Youth Anxiety (Community)	20,000						20,000	20,000
Delaware Community Foundation - Youth Anxiety (Community)			1,875	375			1,500	-
OBH - ChristianaCare CanSurround Grant	7,400					30	7,370	7,370
Costco grant for Counseling Support	137					80	57	57
Pollyanna - Mental Health Svcs	10,000						10,000	10,000
Total	404,900	-	1,875	375	-	213,169	125,685	124,185

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>5/31/2024</u>	<u>Leftover from previous years</u>
Total RISE - General Restricted Funds	70,455	5,440		1,088			74,807	
Pollyanna - Aerensons	16,000						16,000	
WSFS - RISE funds	8,000						8,000	
Expenses - General RISE Expenses	(67,584)					19,987	(87,571)	
Total RISE - General Restricted Funds	26,871	5,440	-	1,088	-	19,987	11,236	6,884
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
Afghan Restricted Funds	44						44	
KULLMAN FAMILY FOUNDATION - \$20k toward mattresses	860						860	
Total Refugee Support - Afghans Restricted Funds	904	-	-	-	-	-	904	904
Ukraine Restricted Funds	17,236	-				1,508	15,728	15,728
Total RISE Restricted Gifts	58,323	5,440	-	1,088	-	21,495	41,180	36,828

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>5/31/2024</u>	<u>Leftover from previous years</u>
Support Services								
ARPA - Emergency Mental Health & Support Funds	24,512					25,653	(1,141)	-
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)					2,207	(12,185)	
Total Restricted Funds for BBH Activities	7,106	-	-	-	-	2,207	4,899	4,899
ARPA - Older Adults/Adults with Intellectual & Developmental Disabilities	27,392					29,020	(1,628)	(1,628)
Care Navigation - General Restricted	-						-	-
Care Navigation Restricted	<u>34,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,227</u>	<u>3,271</u>	<u>3,271</u>
Total	<u>59,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,880</u>	<u>2,130</u>	<u>3,271</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>5/31/2024</u>	<u>Leftover from previous years</u>
COMPASS Memory Café	315	2,000				514	1,801	-

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>5/31/2024</u>	<u>Leftover from previous years</u>
<u>Management & General ARPA</u>								
ARPA - Wilmington Construction (incl Construction in Progress)	29,161					985	28,176	28,176
ARPA - Oversee Construction	(0)						(0)	-
ARPA - Newark Office	76,989					5,362	71,627	71,627
Total Management & General ARPA Restricted Funds	106,151	-	-	-	-	6,347	99,804	99,804
<u>Management & General Technology Grants</u>								
DE Cares Grant	17,363					9,395	7,968	7,968
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	28,385	-	-	-	-	9,395	18,990	18,990
Holiday Helper, remaining Restricted for Staff	5,614					1,108	4,506	4,506
Food Pantry Donation	3,739						3,739	3,739
Management & General Restricted Staff Contribution	-						-	-
Maintentance of Zatuchni Garden	-						-	-
Total	143,889	-	-	-	-	16,850	127,039	127,039

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>5/31/2024</u>	<u>Leftover from previous years</u>
Fellowship Revenue	<u>29,467</u>	<u>94,037</u>	<u>-</u>	<u>9,404</u>	<u>-</u>		<u>114,100</u>	<u>29,467</u>
ARPA Revenue	<u>76,753</u>	<u>53,315</u>	<u>-</u>		<u>-</u>	<u>61,238</u>	<u>68,830</u>	<u>15,515</u>
Program Revenue	<u>106,220</u>	<u>147,353</u>	<u>-</u>	<u>9,404</u>	<u>-</u>	<u>61,238</u>	<u>182,930</u>	<u>44,982</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

Account Receivable Status

Grants Receivable < 30 days	172,816
Pledge Receivable	290,995
Net Insurance A/R*	403,378
Other Clients	41,961
Total Accounts Receivable	909,150

***Net of reserve for Doubtful Accounts**

A/R - Insurance Reimbursement	623,386
Reserve for Doubtful Accounts	(160,375)
Reserve for Insurance Adjustments	(59,633)
Net Insurance A/R	403,378

June 30th Cash Estimate

6/18/2024		\$	459,444
Deposits by EOM:			
Fellowship		70,000	
State/Other Contracts	\$	69,981	
Cancer Care Connection Payroll	\$	-	
Other	\$	<u>125,000</u>	
Estimated Deposits by EOM		\$	264,981
Total Cash		\$	724,425
Accounts Payable	\$	100,000	
Payroll	\$	160,000	
Medical	\$	30,000	
Line of Credit Payment - June	\$	<u>10,000</u>	
Estimated Payments by EOM		\$	300,000
Net Cash Available		\$	424,425
Estimated Restricted Balance 06-30-24		\$	250,000
Estimated Unrestricted Cash Available		\$	174,425
ARPA		\$	125,000
Other Restricted Balance		\$	<u>125,000</u>
Estimated Restricted Balance 6-30-24		\$	250,000