

# **JFS Financial Statements**

**June 2024**

# JFS Statement of Activity vs. Budget - Month

	<u>June Month-end</u>				
	<u>Actual</u>	<u>Budget</u>	<u>over Budget</u>	<u>% of Budget</u>	<u>FY Budget</u>
<b>Revenue</b>					
<b>40000 Revenue</b>					
<b>40100 Individual Contributions</b>	595	4,217	(3,622)	14%	50,600
<b>41000 Campaigns</b>	-	-	-		100,000
<b>42000 Allocations</b>	2,678	4,150	(1,472)	65%	220,668
<b>43000 Special Events</b>	2,381	-	2,381		187,500
<b>44000 Contracts</b>					
State Contracts	100,973	88,231	12,741	114%	1,028,862
HIAS Contracts	60,642	71,233	(10,591)	85%	723,663
Fellowship Contract	147,287	183,067	(35,780)	80%	1,600,342
Other Contracts	6,592	6,592	-	100%	79,106
<b>Total Contracts</b>	<b>315,494</b>	<b>349,124</b>	<b>(33,630)</b>	<b>90%</b>	<b>3,431,972</b>
<b>44500 Counseling Fees</b>	128,828	137,689	(8,861)	94%	1,643,501
<b>45000 Corporations</b>	1,500	16,300	(14,800)	9%	85,600
<b>46000 Program Fees Income</b>	12,682	15,266	(2,584)	83%	183,192
<b>47000 Foundations</b>	35,370	22,083	13,287	160%	440,000
<b>48000 Other Income</b>	309,810	26,375	283,435	1175%	349,569
<b>Total Revenue</b>	<b>809,336</b>	<b>575,204</b>	<b>234,132</b>	<b>141%</b>	<b>6,692,603</b>
<b>Expenditures</b>					
<b>50000 Payroll Expenses and Fringe</b>	390,571	494,863	(104,292)	79%	5,860,427
<b>60000 Professional Fees</b>	33,674	69,277	(35,602)	49%	523,171
<b>70000 Occupancy</b>	10,431	15,221	(4,790)	69%	187,929
<b>74000 Program Expenses</b>	31,009	31,598	(589)	98%	357,309
<b>75000 Staff Field Expense</b>	20,513	32,071	(11,558)	64%	263,728
<b>76000 Operations Expenses</b>	28,692	28,067	624	102%	315,156
<b>77000 Equipment /Computer Expenses</b>	23,933	17,360	6,573	138%	211,290
<b>CEO Discretionary Expense</b>	-	417	(417)	0%	5,000
<b>Contract Admin Expenses</b>	-	-	-		-
<b>Allocation from M&amp;G</b>	-	-	-		-
<b>Ask My Accountant</b>	-	-	-		-
<b>Total Expenditures</b>	<b>538,823</b>	<b>688,874</b>	<b>(150,051)</b>	<b>78%</b>	<b>7,724,011</b>
<b>Net Operating Revenue</b>	<b>270,513</b>	<b>(113,670)</b>	<b>384,183</b>	<b>-238%</b>	<b>(1,031,408)</b>

# JFS Statement of Activity vs Budget – Month Cont.

	<u>June Month-end</u>				FY Budget
	Actual	Budget	over Budget	% of Budget	
<b>Other Revenue</b>					
<b>91000 Investment Gains &amp; Losses</b>	14,073	5,705	8,368	247%	22,860
<b>Total Other Revenue</b>	<b>14,073</b>	<b>5,705</b>	<b>8,368</b>	<b>247%</b>	<b>22,860</b>
<b>Other Expenditures</b>					
<b>93000 Depreciation</b>	665	2,200	(1,535)	30%	26,400
<b>Reconciliation Discrepancies-1</b>	-	-	-		-
<b>Total Other Expenditures</b>	<b>665</b>	<b>2,200</b>	<b>(1,535)</b>	<b>30%</b>	<b>26,400</b>
<b>Net Other Revenue</b>	<b>13,409</b>	<b>3,505</b>	<b>9,904</b>	<b>383%</b>	<b>(3,540)</b>
<b>Net Revenue</b>	<b>283,922</b>	<b>(110,165)</b>	<b>394,087</b>	<b>-258%</b>	<b>(1,034,948)</b>
<b>Restricted Funds Released</b>	36,147	51,922	(15,775)	70%	1,105,135
<b>Bottom Line Profit/(Loss)</b>	<b>320,069</b>	<b>(58,243)</b>	<b>378,312</b>	<b>-550%</b>	<b>70,187</b>

# June Bottom Line Profit/(Loss) is \$320.1k, \$378.2k higher than budget

## Revenue – \$234.1 higher than budget, primarily driven by

- **Contracts** – (\$33.6k) lower than budget primarily driven by timing of Fellowship spend and timing of HIAS spend.
- **Other Income** - \$283.4k higher due to timing of New Castle ARPA grant.

## Expenditures – (\$150.1k) lower than budget, primarily due to

- **Payroll Expenses** – (\$104.3k) lower due to conservatism around salaries and medical expenses in the budget
- **Professional Fees** – (\$35.6k) lower driven by the timing of audit fee, \$26k was budgeted in June, but paid in May.

# JFS Statement of Activity vs. Budget - YTD

June YTD

	Actual	Budget	over Budget	% of Budget	FY Budget
<b>Revenue</b>					
<b>40000 Revenue</b>					
<b>40100 Individual Contributions</b>	38,196	25,300	12,896	151%	50,600
<b>41000 Campaigns</b>	18,520	15,000	3,520	123%	100,000
<b>42000 Allocations</b>	16,067	24,900	(8,833)	65%	220,668
<b>43000 Special Events</b>	129,860	187,500	(57,640)	69%	187,500
<b>44000 Contracts</b>					
State Contracts	500,332	499,474	858	100%	1,028,862
HIAS Contracts	348,486	427,401	(78,915)	82%	723,663
Fellowship Contract	890,233	1,065,401	(175,168)	84%	1,600,342
Other Contracts	39,553	39,553	-	100%	79,106
<b>Total Contracts</b>	<b>1,778,603</b>	<b>2,031,828</b>	<b>(253,225)</b>	<b>88%</b>	<b>3,431,972</b>
<b>44500 Counseling Fees</b>	808,064	795,366	12,698	102%	1,643,501
<b>45000 Corporations</b>	23,030	47,800	(24,770)	48%	85,600
<b>46000 Program Fees Income</b>	85,583	91,596	(6,013)	93%	183,192
<b>47000 Foundations</b>	66,745	57,500	9,245	116%	440,000
<b>48000 Other Income</b>	445,683	163,516	282,167	273%	349,569
<b>Total Revenue</b>	<b>3,410,350</b>	<b>3,440,306</b>	<b>(29,955)</b>	<b>99%</b>	<b>6,692,603</b>
<b>Expenditures</b>					
<b>50000 Payroll Expenses and Fringe</b>	2,410,762	2,932,077	(521,315)	82%	5,860,427
<b>60000 Professional Fees</b>	299,009	290,166	8,843	103%	523,171
<b>70000 Occupancy</b>	67,126	96,602	(29,476)	69%	187,929
<b>74000 Program Expenses</b>	225,699	204,156	21,543	111%	357,309
<b>75000 Staff Field Expense</b>	103,479	164,991	(61,512)	63%	263,728
<b>76000 Operations Expenses</b>	173,346	177,820	(4,474)	97%	315,156
<b>77000 Equipment /Computer Expenses</b>	103,188	109,770	(6,582)	94%	211,290
<b>CEO Discretionary Expense</b>	-	2,500	(2,500)	0%	5,000
<b>Contract Admin Expenses</b>	-	-	-	-	-
<b>Allocation from M&amp;G</b>	-	-	-	-	-
<b>Ask My Accountant</b>	290	-	290	-	-
<b>Total Expenditures</b>	<b>3,382,900</b>	<b>3,978,082</b>	<b>(595,182)</b>	<b>85%</b>	<b>7,724,011</b>
<b>Net Operating Revenue</b>	<b>27,450</b>	<b>(537,777)</b>	<b>565,227</b>	<b>-5%</b>	<b>(1,031,408)</b>

# JFS Statement of Activity vs Budget – YTD Cont.

	<u>June YTD</u>				<u>FY Budget</u>
	<u>Actual</u>	<u>Budget</u>	<u>over Budget</u>	<u>% of Budget</u>	
<b>Other Revenue</b>					
<b>91000 Investment Gains &amp; Losses</b>	41,931	11,430	30,501	367%	22,860
<b>Total Other Revenue</b>	<b>41,931</b>	<b>11,430</b>	<b>30,501</b>	<b>367%</b>	<b>22,860</b>
<b>Other Expenditures</b>					
<b>93000 Depreciation</b>	4,296	13,200	(8,904)	33%	26,400
<b>Reconciliation Discrepancies-1</b>	-	-	-		-
<b>Total Other Expenditures</b>	<b>4,296</b>	<b>13,200</b>	<b>(8,904)</b>	<b>33%</b>	<b>26,400</b>
<b>Net Other Revenue</b>	<b>37,634</b>	<b>(1,770)</b>	<b>39,404</b>	<b>-2126%</b>	<b>(3,540)</b>
<b>Net Revenue</b>	<b>65,084</b>	<b>(539,547)</b>	<b>604,631</b>	<b>-12%</b>	<b>(1,034,948)</b>
<b>Restricted Funds Released</b>	349,177	425,500	(76,323)	82%	1,105,135
<b>Bottom Line Profit/(Loss)</b>	<b>414,261</b>	<b>(114,047)</b>	<b>528,308</b>	<b>-363%</b>	<b>70,187</b>

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

# June YTD Bottom Line Profit/(Loss) is \$414.3k, \$528.3k higher than budget

## Revenue – (\$30k) lower than budget, primarily driven by

- **Contracts** – (\$253.2k) lower than budget primarily driven by timing of HIAS (\$78.9k) and Fellowship expenses (\$175.2k)
- **Special Events** – (\$57.6k) lower; \$62.5k of budgeted revenue recognized in 2023 as pledged revenue
- **Other Income** - \$282.2k higher due to timing of New Castle ARPA grant.

## Expenditures – (\$595.2k) lower than budget, primarily due to

- **Payroll Expenses** – (\$521.3k) lower due to conservatism around salaries and medical expenses in the budget
- **Staffing Expenses** – (\$61.5k) 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	105,842	640,426
Individual Donors	50,600	38,196	12,405
Special Events*	187,500	129,860	57,640
Friends Campaign	100,000	18,520	81,480
Totals	1,084,368	292,418	791,950

## Grants Received in July 2024

New Castle County ARPA	250,000
Longwood	544,000
Total	794,000

\*\$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	575,677
Accounts Receivable	1,133,380
Other Current Assets	-

<b>Total Current Assets</b>	<b>1,709,056</b>
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### Fixed Assets

**68,727**

### Other Assets

18000 Prepays	129,667
18510 ROU Asset	396,849
19000 Investments	538,712
19500 Security Deposits	2,250

<b>Total Other Assets</b>	<b>1,067,478</b>
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<b>TOTAL ASSETS</b>	<b>2,845,261</b>
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## LIABILITIES AND NET ASSETS (EQUITY)

### Liabilities

#### Current Liabilities

Accounts Payable	131,107
Other Current Liabilities	312,122

PNC Line of Credit	80,000
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Long-term Liabilities	396,849
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<b>Total Liabilities</b>	<b>920,077</b>
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### Net Assets (Equity)

Unrestricted Net Assets	1,351,932
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Purpose Driven Restrictions*	257,940
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Donor Driven Endowment Funds	250,227
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Net Revenue	65,084
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<b>Total Net Assets (Equity)</b>	<b>1,925,183</b>
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<b>TOTAL LIABILITIES AND NET ASSETS (EQUITY)</b>	<b>2,845,261</b>
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\*Total unspent restricted program revenue

# JFS YTD Statement of Cash Flows

## OPERATING ACTIVITIES

Net Revenue		65,084
Adjustments to reconcile Net Revenue to Net Cash provided by operations:		
11100 Accounts Receivable:Clients and Other		18,986
11101 Accounts Receivable:Grants Receivables		(76,551)
11102 Accounts Receivable:Insurance Reimbursement		(258,145)
11105 Accounts Receivable:Receivable for Accrued Revenue		72,933
20000 Accounts Payable		68,068
28200 Bank of America Credit Card		(60,426)
28300 PNC Credit Card		-
28300-2 PNC Credit Card:PNC Credit Card - Jill		3,048
28300-3 PNC Credit Card:PNC Credit Card - Dee		4,983
28300-4 PNC Credit Card:PNC Credit - Sophie		3,951
28300-6 PNC Credit Card:PNC Card - Liberty		924
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		(1,800)
21106-2 Payroll Liabilities:Dental, Vision, Other Insurance Payable:Other Insurance Payable		(663)
21108 Payroll Liabilities:Garnishment Withholding		-
22101 Accrued Expenses:Accrued Payroll		14,339
22104 Accrued Expenses:Accrued 401k Match-current year		28,621
22105 Accrued Expenses:Accrued Expenses Agency		(3,663)
22106 Accrued Expenses:Accrued Interest Payable		859
24100 Other Current Liabilities:United Way Payable		26
24400 Other Current Liabilities:Deferred Revenue - Current		19,563
24460 Other Current Liabilities:CCC Counseling Revenue Payable		828
<b>Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:</b>		<b>(164,119)</b>
<b>Net cash provided by operating activities</b>		<b>(99,035)</b>

# JFS Statement of Cash Flows - cont.

## INVESTING ACTIVITIES

17100 Accumulated Depreciation:A/D Furniture & Fixtures	789
17102 Accumulated Depreciation:A/D Leasehold Improvements	3,508
18100 Prepaids:Prepaid - Insurance	(12,944)
18101 Prepaids:Prepaids - Other	18,383
18102-1 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medical	(67,755)
18102-3 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medicare & Supplementary Ins	(5,158)
18510-1 ROU Asset:ROU Asset - Newark Office	3,816
19101 Investments:Delaware Community Foundation:Delaware Comm Found Gen Fund	(14,251)
19102 Investments:Delaware Community Foundation:Grayson Fund	(223)
19103 Investments:Delaware Community Foundation:Evelyn & Jacob Zatuchni Fund	(1,863)
19104 Investments:Delaware Community Foundation:Tanny Fund	(599)
19201 Investments:Jewish Fund for the Future:Tanny Fund 2	(1,278)
19202 Investments:Jewish Fund for the Future:Pizor Fund	(4,394)
19203 Investments:Jewish Fund for the Future:Sloan Fund	(3,035)
19204 Investments:Jewish Fund for the Future:Volunteer Network Fund	(1,327)
19205 Investments:Jewish Fund for the Future:Barrett Fund	(737)
19206 Investments:Jewish Fund for the Future:Engelmann Fund	(781)
19207 Investments:Jewish Fund for the Future:Blumberg Fund	(602)
19208 Investments:Jewish Fund for the Future:Weiss Fund	(284)
19209 Investments:Jewish Fund for the Future:Zatuchni Family Endowment Fund	(660)
19210 Investments:Jewish Fund for the Future:Jewish Fund Future Gen Fund	(7,408)
19211 Investments:Jewish Fund for the Future:Ruth Balick Legacy Fund	(1,136)

Net cash provided by investing activities	<b>(97,940)</b>
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## FINANCING ACTIVITIES

25200 Long Term Liability:Line of Credit Payable	(210,000)
25250 Other Long Term Liabilities	80,000
28010-1 Lease Liability:Lease Liability - Newark Office	(3,816)

Net cash provided by financing activities	<b>(133,816)</b>
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Net cash increase for period	<b>(330,791)</b>
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Cash at beginning of period	906,467
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Cash at end of period	<b>575,677</b>
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# 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	6/30/2024	Leftover from Previous Year
Counseling	404,900	-	1,875	-	-	236,881	102,348	100,473
RISE	58,323	5,440	-	1,088	-	34,776	27,899	29,945
Support Services	59,010	-	-	-	-	57,216	1,794	2,935
COMPASS	315	2,000	-	-	-	514	1,801	-
Management & General	143,889	-	-	-	-	19,791	124,098	124,098
<b>Total Restrictedt, excl. Investments</b>	<b>666,436</b>	<b>7,440</b>	<b>1,875</b>	<b>1,088</b>	<b>-</b>	<b>349,177</b>	<b>257,940</b>	<b>257,451</b>
<i>Total State ARPA (incl. in Total)</i>	<i>344,086</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>221,185</i>	<i>122,901</i>	<i>124,042</i>
<i>Other Restricted</i>	<i>322,350</i>	<i>7,440</i>	<i>1,875</i>	<i>1,088</i>	<i>-</i>	<i>127,992</i>	<i>135,040</i>	<i>133,409</i>
<b>Program Revenue</b>	<b>106,220</b>	<b>198,564</b>	<b>-</b>	<b>12,251</b>	<b>-</b>	<b>81,171</b>	<b>211,361</b>	<b>29,467</b>

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>	6/30/2024	Leftover from previous years
State ARPA - Expanded Mental Health	186,031	-	-	-	-	158,987	27,044	27,044
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	-	-	-	-	6,554	70,435	70,435
ARPA - Emergency Mental Health & Support Funds	24,512	-	-	-	-	25,653	(1,141)	-
ARPA - Older Adults/Adults with Intellectual & Developmental Disabilitie	27,392	-	-	-	-	29,006	(1,614)	(1,614)
								-
<b>Total</b>	<b>344,086</b>	-	-	-	-	<b>221,185</b>	<b>122,901</b>	<b>124,042</b>

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

<b>Total Maternal Mental Health (MMH)</b>	<b>73,370</b>					<b>5,825</b>	<b>67,545</b>	<b>67,545</b>
State ARPA - Expanded Mental Health	186,031					158,987	27,044	27,044
State ARPA - Support Groups	0						0	0
<b>Total Outpatient Behavioral Health Restricted Funds</b>	<b>186,031</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>158,987</b>	<b>27,044</b>	<b>27,044</b>
<b>OBH - Highmark</b>								
Admin	-						-	-
Staff Expense	30,342					30,342	0	0
Client Financial Assistance	24,182					24,180	2	2
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	-	-
<b>Total Highmark</b>	<b>71,961</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>71,959</b>	<b>2</b>	<b>2</b>

All number presented on cash basis , not accrual basis.

## Restricted Net Assets – Counseling – cont.

<b>Chichester Foundation - LGBTQ Youth (Community)</b>	<b>16,000</b>						<b>16,000</b>	<b>16,000</b>
<b>Middle Run Charitable - Youth Services OBH (50% OBH; 50% Community)</b>	<b>20,000</b>						<b>20,000</b>	<b>20,000</b>
<b><u>Youth Anxiety</u></b>								
Laffey-McHugh Foundation - Youth Anxiety (Community)	20,000						20,000	20,000
Delaware Community Foundation - Youth Anxiety (Community)			1,875				1,875	-
<b>OBH - ChristianaCare CanSurround Grant</b>	<b>7,400</b>					30	<b>7,370</b>	<b>7,370</b>
<b>Costco grant for Counseling Support</b>	<b>137</b>					80	<b>57</b>	<b>57</b>
<b>Pollyanna - Mental Health Srvs</b>	<b>10,000</b>						<b>10,000</b>	<b>10,000</b>
<b>Total</b>	<b>404,900</b>	<b>-</b>	<b>1,875</b>	<b>-</b>	<b>-</b>	<b>236,881</b>	<b>102,348</b>	<b>100,473</b>

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>6/30/2024</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)					33,268	(100,852)	
<b>Total RISE - General Restricted Funds</b>	<b><u>26,871</u></b>	<b><u>5,440</u></b>	<b><u>-</u></b>	<b><u>1,088</u></b>	<b><u>-</u></b>	<b><u>33,268</u></b>	<b><u>(2,045)</u></b>	<b><u>-</u></b>
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)	
<b>Total RISE - General Restricted Funds - ESL Classes</b>	<b><u>13,313</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>13,313</u></b>	<b><u>13,313</u></b>
Afghan Restricted Funds	44						44	
KULLMAN FAMILY FOUNDATION - \$20k toward mattresses	860						860	
<b>Total Refugee Support - Afghans Restricted Funds</b>	<b><u>904</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>904</u></b>	<b><u>904</u></b>
<b>Ukraine Restricted Funds</b>	<b>17,236</b>	<b>-</b>				<b>1,508</b>	<b>15,728</b>	<b>15,728</b>
<b>Total RISE Restricted Gifts</b>	<b><u>58,323</u></b>	<b><u>5,440</u></b>	<b><u>-</u></b>	<b><u>1,088</u></b>	<b><u>-</u></b>	<b><u>34,776</u></b>	<b><u>27,899</u></b>	<b><u>29,945</u></b>

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>Adjustments</u>	<u>Expenditures</u>	<u>6/30/2024</u>	<u>Leftover from previous years</u>
<b>Support Services</b>								
ARPA - Emergency Mental Health & Support Funds	24,512					25,653	(1,141)	-
<b>Care Navigation</b>								
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)					2,557	(12,535)	
<b>Total Restricted Funds for BBH Activities</b>	<u>7,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,557</u>	<u>4,549</u>	<u>4,549</u>
ARPA - Older Adults/Adults with Intellectual & Developmental Disabilities	27,392					29,006	(1,614)	(1,614)
Care Navigation - General Restricted	-						-	-
<b>Care Navigation Restricted</b>	<u>34,498</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,563</u>	<u>2,935</u>	<u>2,935</u>
<b>Total</b>	<u>59,010</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,216</u>	<u>1,794</u>	<u>2,935</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>6/30/2024</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&amp;G</u>	<u>Invest Inc/Adjst</u>	<u>Amts Expended</u>	<u>6/30/2024</u>	<u>Leftover from previous years</u>
<b><u>Management &amp; General ARPA</u></b>								
ARPA - Wilmington Construction (incl Construction in Progress)	29,161					985	28,176	28,176
ARPA - Oversee Construction	(0)						(0)	-
ARPA - Newark Office	76,989					6,554	70,435	70,435
<b>Total Management &amp; General ARPA Restricted Funds</b>	<b>106,151</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,539</b>	<b>98,611</b>	<b>98,611</b>
<b><u>Management &amp; General Technology Grants</u></b>								
DE Cares Grant	17,363					10,310	7,053	7,053
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
<b>Total Technology Grants Restricted Funds</b>	<b>28,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,310</b>	<b>18,075</b>	<b>18,075</b>
<b>Holiday Helper, remaining Restricted for Staff</b>	<b>5,614</b>					<b>1,108</b>	<b>4,506</b>	<b>4,506</b>
<b>Food Pantry Donation</b>	<b>3,739</b>					<b>833</b>	<b>2,906</b>	<b>2,906</b>
<b>Management &amp; General Restricted Staff Contribution</b>	<b>-</b>						<b>-</b>	<b>-</b>
<b>Maintentance of Zatuchni Garden</b>	<b>-</b>						<b>-</b>	<b>-</b>
<b>Total</b>	<b>143,889</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,791</b>	<b>124,098</b>	<b>124,098</b>

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>6/30/2024</u>	<u>Leftover from previous years</u>
<b>Fellowship Revenue</b>	<u>29,467</u>	<u>122,515</u>	<u>-</u>	<u>12,251</u>	<u>-</u>		<u>139,730</u>	<u>29,467</u>
<b>ARPA Revenue</b>	<u>76,753</u>	<u>76,049</u>	<u>-</u>		<u>-</u>	<u>81,171</u>	<u>71,631</u>	<u>-</u>
<b>Program Revenue</b>	<u>106,220</u>	<u>198,564</u>	<u>-</u>	<u>12,251</u>	<u>-</u>	<u>81,171</u>	<u>211,361</u>	<u>29,467</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	449,145
Pledge Receivable	170,000
Net Insurance A/R*	431,680
Other Clients	82,555
<b>Total Accounts Receivable</b>	<b>1,133,380</b>

## **\*Net of reserve for Doubtful Accounts**

A/R - Insurance Reimbursement	651,687
Reserve for Doubtful Accounts	(59,633)
Reserve for Insurance Adjustments	(160,375)
<b>Net Insurance A/R</b>	<b>431,680</b>

# July 31st Cash Estimate

7/30/2024 \$ 1,064,582

Deposits by EOM:

Fellowship 150,000

State/Other Contracts \$ -

Cancer Care Connection Payroll \$ -

Other \$ -

**Estimated Deposits by EOM \$ 150,000**

Total Cash \$ 1,214,582

Accounts Payable \$ 180,741

Payroll \$ 198,000

Medical \$ -

Line of Credit Payment \$ 10,000

**Estimated Payments by EOM \$ 388,741**

Net Cash Available \$ 825,840

**Estimated Restricted Balance 07-31-24 \$ 920,000**

**Estimated Unrestricted Cash Available \$ (94,160)**

State ARPA \$ 85,000

Other Restricted Balance \$ 835,000

**Estimated Restricted Balance 7-31-24 \$ 920,000**