

JFS Financial Statements

December 2023

JFS Statement of Activity vs. Budget

December Month-end

	Actual	Budget	over Budget	% of Budget	FY Budget
Revenue					
40000 Revenue					
40100 Individual Contributions	126	4,867	(4,741)	3%	58,400
41000 Campaigns	47,349	50,000	(2,651)	95%	120,000
42000 Allocations	-	3,650	(3,650)	0%	233,820
44000 Contracts					
State Contracts	76,923	56,771	20,152	135%	686,503
HIAS Contracts	46,079	23,125	22,954	199%	898,718
Fellowship Contract	121,915	147,078	(25,163)	83%	1,764,947
Other Contracts	6,592	6,091	502	108%	73,087
Total Contracts	251,509	233,065	18,445	108%	3,423,254
44500 Counseling Fees	72,352	96,450	(24,098)	75%	1,395,739
45000 Corporations	-	4,217	(4,217)	0%	85,600
46000 Program Fees Income	13,411	16,225	(2,814)	83%	194,700
47000 Foundations	150,000	413,000	(263,000)	36%	500,000
48000 Other Income	29,252	30,516	(1,264)	96%	321,129
Total Revenue	564,000	851,989	(287,989)	66%	6,332,642
Expenditures					
50000 Payroll Expenses and Fringe	389,429	371,913	17,516	105%	4,835,035
60000 Professional Fees	42,057	48,765	(6,708)	86%	588,880
70000 Occupancy	9,603	9,785	(182)	98%	122,373
74000 Program Expenses	37,001	15,174	21,827	244%	465,667
75000 Staff Field Expense	9,999	25,170	(15,171)	40%	321,917
76000 Operations Expenses	19,617	21,840	(2,224)	90%	247,358
77000 Equipment /Computer Expenses	27,961	17,307	10,654	162%	211,627
CEO Discretionary Expense	-	417	(417)	0%	5,000
Contract Admin Expenses	-	-	-	-	-
Allocation from M&G	-	0	(0)	0%	1
Ask My Accountant	-	-	-	-	-
Total Expenditures	535,666	510,372	25,295	105%	6,797,857
Net Operating Revenue	28,334	341,617	(313,284)	8%	(465,215)

JFS Statement of Activity vs Budget – Cont.

	<u>December Month-end</u>				FY Budget
	Actual	Budget	over Budget	% of Budget	
Other Revenue					
91000 Investment Gains & Losses	21,301	5,705	15,596	373%	22,860
Total Other Revenue	21,301	5,705	15,596	373%	22,860
Other Expenditures					
93000 Depreciation	819	2,200	(1,381)	37%	24,400
Reconciliation Discrepancies-1	-	-	-		-
Total Other Expenditures	819	2,200	(1,381)	37%	24,400
Net Other Revenue	20,482	3,505	16,977	584%	(1,540)
Net Revenue	48,816	345,122	(296,306)	14%	(466,755)
Restricted Funds Released	40,380	16,749	23,631	241%	511,311
Bottom Line Profit/(Loss)	89,196	361,872	(272,675)	25%	44,556

December Bottom Line Profit/(Loss) is \$89.2k, (\$272.7k) lower than budget

Revenue – (\$288k) lower than budget, primarily driven by

- **Foundations** – (\$263k) lower primarily due to Longwood Foundation grant anticipated in budget, but not received.
- **Counseling Fees** – (\$25.2k) lower than budget primarily driven by lower therapy revenue (due to a few counselors on leave), low psychiatry revenue (still building D. Mazzuca clients, partially offset by PBH/Mobile therapy)

Expenditures – \$25.3k higher than budget, primarily due to

- **Payroll Expenses** – \$17k higher due to additional RISE staff under new contracts
- **Professional Fees** – (\$6.7k) lower driven by timing Fellowship contractor expense for supervision and training, partially offset by Strategy Arts – Phase III payment \$5.8k
- **Program Expenses** - \$21.8k higher driven by higher Afghan and Ukraine PC contract activities (both contracts were budgeted to stop after September 2023), Holiday Helpers and ARPA direct client assistance
- **Staffing Expense** – (\$15.2k) lower than budget due to timing of staff travel and training
- **Equipment/Computer Expenses** – \$10.7k higher than budget due to InSync Annual Maintenance fee

JFS Statement of Activity YTD vs. Budget

	<u>December YTD</u>				FY Budget
	Actual	Budget	over Budget	% of Budget	
Revenue					
40000 Revenue					
40100 Individual Contributions	133,477	58,400	75,077	229%	58,400
41000 Campaigns	117,981	120,000	(2,019)	98%	120,000
42000 Allocations	241,317	233,820	7,497	103%	233,820
44000 Contracts					
State Contracts	677,330	686,503	(9,173)	99%	686,503
HIAS Contracts	549,810	898,718	(348,908)	61%	898,718
Fellowship Contract	1,606,340	1,764,947	(158,607)	91%	1,764,947
Other Contracts	100,103	73,087	27,016	137%	73,087
Total Contracts	2,933,583	3,423,254	(489,671)	86%	3,423,254
44500 Counseling Fees	1,337,412	1,395,739	(58,327)	96%	1,395,739
45000 Corporations	48,989	85,600	(36,611)	57%	85,600
46000 Program Fees Income	130,085	194,700	(64,615)	67%	194,700
47000 Foundations	430,501	500,000	(69,499)	86%	500,000
48000 Other Income	698,919	321,129	377,790	218%	321,129
Total Revenue	6,072,265	6,332,642	(260,377)	96%	6,332,642
Expenditures					
50000 Payroll Expenses and Fringe	4,523,501	4,835,035	(311,534)	94%	4,835,035
60000 Professional Fees	523,452	588,880	(65,428)	89%	588,880
70000 Occupancy	120,479	122,373	(1,894)	98%	122,373
74000 Program Expenses	379,081	465,667	(86,586)	81%	465,667
75000 Staff Field Expense	231,416	321,917	(90,501)	72%	321,917
76000 Operations Expenses	219,277	247,358	(28,081)	89%	247,358
77000 Equipment /Computer Expenses	213,364	211,627	1,737	101%	211,627
CEO Discretionary Expense	2,687	5,000	(2,313)	54%	5,000
Contract Admin Expenses	-	-	-	-	-
Allocation from M&G	-	1	(1)	0%	1
Ask My Accountant	-	-	-	-	-
Total Expenditures	6,213,257	6,797,857	(584,600)	91%	6,797,857
Net Operating Revenue	(140,992)	(465,215)	324,223	30%	(465,215)

JFS Statement of Activity YTD vs Budget – Cont.

	<u>December YTD</u>			FY Budget
	Actual	Budget	over Budget	
Other Revenue				
90000 Other Income	(12,439)	-	(12,439)	
91000 Investment Gains & Losses	80,145	22,860	57,285	351%
Total Other Revenue	67,706	22,860	44,846	296%
Other Expenditures				
93000 Depreciation	11,256	24,400	(13,144)	46%
Reconciliation Discrepancies-1	-	-	-	-
Total Other Expenditures	11,256	24,400	(13,144)	46%
Net Other Revenue	56,450	(1,540)	57,990	-3666%
Net Revenue	(84,542)	(466,755)	382,213	18%
Restricted Funds Released	861,877	511,311	350,566	169%
Bottom Line Profit/(Loss)	777,336	44,556	732,779	1745%

Full Year Bottom Line Profit/(Loss) is \$777.3k, \$732.8k higher than budget

Revenue – (\$260.4k) lower than budget, primarily driven by

- **Individual Contributions** - \$75.1k higher primarily due Aerenson's \$62.5k contribution towards JFS 125th Anniversary
- **Campaigns** – (\$2.0k) due to lower Spring campaign contributions partially offset by higher residual Friends campaign
- **Contracts** – (\$489.7k) lower primarily due to timing of Fellowship reimbursement, HIAS Afghan PC contract and HIAS Ukraine PC contract and 1 lower staff position in the Family Crisis Therapist (FCT) contract, partially offset in program expenses
- **Counseling Fees** – (\$58.3k) lower than budget primarily driven by lower therapy revenue (\$6.9k) (fully staffed/FFS) and lower psychiatry revenue (\$137.2k), partially offset by FT PBH counseling \$50.1k and \$35.7k Fellowship revenue
- **Corporations Fees** – (\$36.6k) due to lower Bank of America and Other Corporations unspecified
- **Program Fees** – (\$64.6k) lower than budget driven by lower COMPASS program revenue driven by COMPASS doctor out on maternity leave in January and lower PCM billing and lower Care Navigation billings
- **Foundation** – (\$69.5k) lower than budget driven by not receiving \$275k Longwood budget, partially offset by \$211k Highmark Youth Services grant. Also, received \$20k 2nd half of Jewish Federation total \$40k Ukrainian grant, \$15k DCF Fund for Women grant for Maternal Mental Health and \$25k from Middle Run Charitable Foundation for Youth Services vs. \$500k budget
- **Other Income** - \$377.8k higher driven by \$340k additional State ARPA funds, \$25.8k interest related to ERC income and \$10.7k higher CCC reimbursement

Expenditures – (\$618.1k) lower than budget, primarily due to

- **Payroll Expenses** – (\$311.5k) lower due to open positions and lower medical expenses
- **Professional Fees** – (\$65.4k) lower primarily driven by lower Fellowship contractor expense
- **Program Expenses** – (\$86.6k) lower due to timing of HIAS Afghan PC and HIAS Ukraine PC contracts, partially offset by ARPA and Highmark direct client assistance
- **Staff Field Expenses** – (\$90.5k) lower driven by timing of Fellowship travel and training expenses
- **Operations Expenses** – (\$28.1k) lower driven by lower advertising, cell phone, partially offset by interest expense

JFS Development

Revenue Source	Budgeted goal for year	YTD Progress	Remaining Needed
Grants	819,420	1,060,807	(241,387) (1)
Individual Donors	58,400	133,477	(75,077) (2)
Spring Campaign	30,000	14,972	15,028
Friends Campaign	90,000	103,009	(13,009)
Totals	997,820	1,312,266	(314,446)

<u>Expected Grants</u>	
New Castle County ARPA	250,000 (3)

(1) Includes \$105k of Highmark and \$340k of State ARPA funds committed, but not yet recognized as revenue

(2) Includes \$62.5k from the Aerensons towards 125th Anniversary

(3) This funding will likely come in 2024

JFS Statement of Financial Position

ASSETS

Current Assets	
Bank Accounts	952,294
Accounts Receivable	868,168
Other Current Assets	-
Total Current Assets	1,820,462
Fixed Assets	72,564
Other Assets	
18000 Prepays	18,268
18510 ROU Asset	16,084
19000 Investments	516,923
19500 Security Deposits	2,250
Total Other Assets	553,525
TOTAL ASSETS	2,446,552

LIABILITIES AND NET ASSETS (EQUITY)

Liabilities	
Current Liabilities	
Accounts Payable	172,359
Credit Cards	(97,374)
Other Current Liabilities	268,502
Long-term Liabilities	226,084
Total Liabilities	569,571
Net Assets (Equity)	
Unrestricted Net Assets	983,489
Purpose Driven Restrictions*	727,696
Donor Driven Endowment Funds	250,227
Net Revenue	(84,432)
Total Net Assets (Equity)	1,876,981
TOTAL LIABILITIES AND NET ASSETS (EQUITY)	2,446,552

*Total unspent restricted program revenue

JFS YTD Statement of Cash Flows

OPERATING ACTIVITIES

Net Revenue	(84,432)
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
11100 Accounts Receivable:Clients and Other	10,616
11100-2 Accounts Receivable:Clients and Other:PBH (Outside of InSync)	-
11101 Accounts Receivable:Grants Receivables	(118,983)
11102 Accounts Receivable:Insurance Reimbursement	(154,994)
11103 Accounts Receivable:Allowance for Doubtful Accounts	
11105 Accounts Receivable:Receivable for Accrued Revenue	(24,705)
20000 Accounts Payable	172,505
28200 Bank of America Credit Card	(102,650)
21100 Payroll Liabilities:Social Security Withholding	(188)
21101 Payroll Liabilities:Medicare Withholding	(44)
21102 Payroll Liabilities:Federal Withholding	(110)
21103 Payroll Liabilities:Delaware Withholding	(63)
21104 Payroll Liabilities:Local Tax Withholding	-
21105 Payroll Liabilities:Child Support Liability	-
21106 Payroll Liabilities:Dental, Vision, Other Insurance Payable	(1,865)
21106-1 Payroll Liabilities:Dental, Vision, Other Insurance Payable:Dental & Vision Payable	31
21106-2 Payroll Liabilities:Dental, Vision, Other Insurance Payable:Other Insurance Payable	131
22000 Accrued Expenses	2,060
22101 Accrued Expenses:Accrued Payroll	12,272
22103 Accrued Expenses:Accrued 401k Match-prior year	(32,106)
22104 Accrued Expenses:Accrued 401k Match-current year	49,077
22105 Accrued Expenses:Accrued Expenses Agency	(15,794)
22106 Accrued Expenses:Accrued Interest Payable	(1,028)
24100 Other Current Liabilities:United Way Payable	(13)
24460 Other Current Liabilities:CCC Counseling Revenue Payable	(1,995)
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	(207,846)
Net cash provided by operating activities	(292,278)

JFS Statement of Cash Flows - cont.

INVESTING ACTIVITIES

16050 Fixed Assets:Construction in Progress	(32,717)
16100 Fixed Assets:Furniture & Fixtures	32,254
16102 Fixed Assets:Leasehold Improvements	7,113
17100 Accumulated Depreciation:A/D Furniture & Fixtures	(18,691)
17101 Accumulated Depreciation:A/D Office Equipment	1,000
17102 Accumulated Depreciation:A/D Leasehold Improvements	2,018
18100 Prepaids:Prepaid - Insurance	(6,695)
18101 Prepaids:Prepaids - Other	17,411
18102-1 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medical	(7,461)
18102-3 Prepaids:Prepaid - Benefits:Prepaid - Benefits - Medicare & Supplementary Ins	-
18510 ROU Asset	7,428
19101 Investments:Delaware Community Foundation:Delaware Comm Found Gen Fund	(33,123)
19102 Investments:Delaware Community Foundation:Grayson Fund	(519)
19103 Investments:Delaware Community Foundation:Evelyn & Jacob Zatuchni Fund	(4,329)
19104 Investments:Delaware Community Foundation:Tanny Fund	(1,393)
19201 Investments:Jewish Fund for the Future:Tanny Fund 2	(2,071)
19202 Investments:Jewish Fund for the Future:Pizor Fund	(7,118)
19203 Investments:Jewish Fund for the Future:Sloan Fund	(4,917)
19204 Investments:Jewish Fund for the Future:Volunteer Network Fund	(2,150)
19205 Investments:Jewish Fund for the Future:Barrett Fund	(1,193)
19206 Investments:Jewish Fund for the Future:Engelmann Fund	(1,265)
19207 Investments:Jewish Fund for the Future:Blumberg Fund	(976)
19208 Investments:Jewish Fund for the Future:Weiss Fund	(460)
19209 Investments:Jewish Fund for the Future:Zatuchni Family Endowment Fund	(1,069)
19210 Investments:Jewish Fund for the Future:Jewish Fund Future Gen Fund	(12,001)
19211 Investments:Jewish Fund for the Future:Ruth Balick Legacy Fund	(1,535)
Net cash provided by investing activities	(72,459)

JFS Statement of Cash Flows - cont.

FINANCING ACTIVITIES

25200 Long Term Liability:Line of Credit Payable	(40,000)
28010 Lease Liability	(7,428)
30000 Opening Balance Equity	-
Net cash provided by financing activities	<u>(47,428)</u>
Net cash increase for period	<u>(412,165)</u>
Cash at beginning of period	<u>1,364,458</u>
Cash at end of period	<u>952,294</u>

Restricted Net Assets

	12/31/2022		<u>Additions</u>					12/31/2023
		<u>Contributions</u>	<u>Grants</u>	<u>Invest Inc/Adjst</u>	<u>Real/Unreal G/L</u>	<u>M&G</u>	<u>Amts Expended</u>	
Maternal Mental Health (MMH)	98,957	1,000	15,000		-	3,200	37,142	74,616
Total RISE - General Restricted Funds	54,794	13,409	500			2,617	48,308	17,778
Pollyanna - Aerensons	16,000							16,000
Fund for Women - ESL for Refugee Women	9,380						7,619	1,761
TD Bank - ESL Classes for RISE clients	8,300		20,000				6,735	21,565
Total RISE - General Restricted Funds	88,474	13,409	20,500	-	-	2,617	62,662	57,104
Afghan Restricted Funds	5,985	1,120				248	6,858	(0)
KULLMAN FAMILY FOUNDATION - \$20k toward mattresses	6,825						5,965	860
Total Refugee Support - Afghans Restricted Funds	12,810	1,120	-	-	-	248	12,823	860
Ukraine Restricted Funds	3,521	-	20,000	-	-	4,000	2,469	17,052
Total RISE Restricted Gifts	104,805	14,529	40,500	-	-	6,865	77,953	75,015
<u>Outpatient Behavioral Health</u>								
OBH - ChristianaCare CanSurround Grant	7,340						120	7,220
OBH - Youth Services	-	18	281,365			24,215	110,447	146,721
Costco grant for Counseling Support	-		500			100	263	137
ARPA - Expanded Mental Health	341,588		120,000	120,000			354,477	227,111
ARPA - Expanded Mental Health 2	-							-
ARPA - Support Groups	38,011						39,936	(1,925)
Total Outpatient Behavioral Health Restricted Funds	386,939	18	401,865	120,000	-	24,315	505,243	379,263
Management & General Restricted Staff Contribution		1,200					1,200	-
Food Pantry Donation		2,108					33	2,075
Maintenance of Zatuchni Garden		100					100	-

	12/31/2022	<u>Additions</u>					12/31/2023	
		<u>Contributions</u>	<u>Grants</u>	<u>Invest Inc/Adjst</u>	<u>Real/Unreal G/L</u>	<u>M&G</u>	<u>Amts Expended</u>	
<u>Management & General Technology Grants</u>								
DE Cares Grant	14,539							14,539
Delaware Community Needs Grant (COVID-19 Strategic Response)	10,000							10,000
Crystal Trust Grant	1,023						-	1,023
Total Technology Grants Restricted Funds	25,561	-	-	-	-	-	-	25,561
<u>Management & General ARPA</u>								
ARPA - Wilmington Construction	186,644			(120,000)			32,976	33,668
ARPA - Oversee Construction	18,987						19,211	(224)
ARPA - Newark Office	93,796						17,854	75,943
Total Management & General ARPA Restricted Funds	299,427	-	-	(120,000)	-	-	70,041	109,386
<u>Support Services</u>								
ARPA - Emergency Mental Health & Support Funds	6,861		50,000				33,339	23,522
Support Services	6,861	-	50,000	-	-	-	33,339	23,522
<u>COMPASS</u>								
	-							-
Fellowship Revenue	29,983	223,641				22,364	107,481	-
<u>Care Navigation</u>								
NextFifty	12,448						9,978	2,470
BBH - Milton & Hattie Kutz Foundation for BBH activities			5,000					5,000
ARPA - Older Adults/Adults with Intellectual & Developmental Disa	77,396						46,875	30,521
Save Our Country	-							-
General Restricted Care Navigation	266							266
Care Navigation Restricted	90,111	-	5,000	-	-	-	56,853	38,258
Total	1,042,643	242,596	512,365	-	-	56,744	889,384	727,696
Total ARPA	763,282	-	170,000	-	-	-	544,667	388,615
Other Restricted	279,361	242,596	342,365	-	-	56,744	344,717	339,081

ARPA Statement of Activity - Month

	ARPA - Exp Mental Health Support	ARPA - Care Nav	ARPA - Support Services	ARPA - Newark Office	ARPA - Wilmington Construction	TOTAL
Revenue						
40000 Revenue						-
Total Revenue	-	-	-	-	-	-
Gross Profit	-	-	-	-	-	-
Expenditures						
50000 Payroll Expenses and Fringe	3,298	51			74	3,423
70000 Occupancy				1,025		1,025
74000 Program Expenses			8,474			8,474
75000 Staff Field Expense						-
76000 Operations Expenses	206	29		167		402
77000 Equipment/Software						-
Total Expenditures	3,504	80	8,474	1,192	74	13,324
Net Operating Revenue	(3,504)	(80)	(8,474)	(1,192)	(74)	(13,324)
Net Revenue	(3,504)	(80)	(8,474)	(1,192)	(74)	(13,324)

*JFS has not received the full \$290k for ARPA Expand Mental Health and \$50k for ARPA Support Services. Half of the cash (\$170k was received in October)

ARPA Statement of Activity - YTD

	ARPA - Support Groups	ARPA - Exp Mental Health Support	ARPA - Care Nav	ARPA - Support Services	ARPA - Newark Office	ARPA - Wilmington Construction	TOTAL
Revenue							
40000 Revenue		290,000		50,000			340,000
Total Revenue	-	290,000	-	50,000	-	-	340,000
Gross Profit	-	290,000	-	50,000	-	-	340,000
Expenditures							
50000 Payroll Expenses and Fringe	39,148	351,723	46,437	-		18,267	455,575
60000 Professional Fees					1,260		1,260
70000 Occupancy					10,175		10,175
74000 Program Expenses				33,339	385		33,724
75000 Staff Field Expense							-
76000 Operations Expenses	273	2,754	438		3,219	944	7,628
77000 Equipment/Software					2,814		2,814
Total Expenditures	39,421	354,477	46,875	33,339	17,854	19,211	511,176
Net Operating Revenue	(39,421)	(64,477)	(46,875)	16,661	(17,854)	(19,211)	(171,176)
Net Revenue	(39,421)	(64,477)	(46,875)	16,661	(17,854)	(19,211)	(171,176)

*JFS has not received the full \$290k for ARPA Expand Mental Health and \$50k for ARPA Support Services. Half of the cash (\$170k was received in October)

Restricted Statement of Activity - Month

	Total Fellowship Counseling	MMH Restricted Funds	OBH - Other Restricted	OBH - Youth Services	ARPA - Exp Mental Health Support	Anxiety Rstrd	RISE General Restricted Funds	NextFifty	ARPA - Care Nav	ARPA - Support Services	ARPA - Newark Office	ARPA - Wilmington Construction	TOTAL
Revenue													
40000 Revenue	22,553			15,000			25,000	5,490					68,043
Total Revenue	22,553	-	-	15,000	-	25,000	5,490	-	-	-	-	-	68,043
Gross Profit	22,553	-	-	15,000	-	25,000	5,490	-	-	-	-	-	68,043
Expenditures													
50000 Payroll Expenses and Fringe	4,798	(757)		9,015	3,298		482		51			74	16,962
70000 Occupancy	-										1,025		1,025
74000 Program Expenses	-			6,554			321	859		8,474			16,208
75000 Staff Field Expense	5,636												5,636
76000 Operations Expenses	9	8		100	206		-		29		167		519
77000 Equipment/Software	-		30										30
Total Expenditures	10,443	(748)	30	15,669	3,504	-	803	859	80	8,474	1,192	74	40,380
Net Operating Revenue	12,109	748	(30)	(669)	(3,504)	25,000	4,687	(859)	(80)	(8,474)	(1,192)	(74)	27,662
Net Revenue	12,109	748	(30)	(669)	(3,504)	25,000	4,687	(859)	(80)	(8,474)	(1,192)	(74)	27,662

*JFS has not received the full \$290k for ARPA Expand Mental Health and \$50k for ARPA Support Services. Half of the cash (\$170k was received in October)

Restricted Statement of Activity – Full Year

	Total Fellowship Counseling	MMH Restricted Funds	OBH - Other Restricted	OBH - Youth Services	ARPA - Support Groups	ARPA - Exp Mental Health Support	Anxiety Rstrd	RISE - Ukraine Restricted Funds	RISE Afghan Restricted Funds	RISE General Restricted Funds	NextFifty	ARPA - Care Nav	ARPA - Support Services	ARPA - Newark Office	M&G - Other Restricted	ARPA - Wilmington Construction	TOTAL
Revenue																	
40000 Revenue	246,194	14,600	400	221,776		290,000	25,000	16,000	872	43,742			50,000		3,508		912,092
Total Revenue	246,194	14,600	400	221,776	-	290,000	25,000	16,000	872	43,742	-	-	50,000	-	3,508	-	912,092
Gross Profit	246,194	14,600	400	221,776	-	290,000	25,000	16,000	872	43,742	-	-	50,000	-	3,508	-	912,092
Expenditures																	
50000 Payroll Expenses and Fringe	106,346	30,833		82,158	39,148	351,723		1,341		21,238		46,437	-			18,267	697,490
60000 Professional Fees	-													1,260			1,260
70000 Occupancy	-													10,175			10,175
74000 Program Expenses	-	2,275		27,481				556	12,717	28,518	9,978		33,339	385			115,249
75000 Staff Field Expense	6,875	3,654								5,952					1,200		17,681
76000 Operations Expenses	467	380	83	808	273	2,754		572	106	5,994		438		3,219		944	16,040
77000 Equipment/Software	-		210							960				2,814			3,984
Total Expenditures	113,687	37,142	293	110,447	39,421	354,477	-	2,469	12,823	62,662	9,978	46,875	33,339	17,854	1,200	19,211	861,877
Net Operating Revenue	132,506	(22,542)	107	111,329	(39,421)	(64,477)	25,000	13,531	(11,951)	(18,919)	(9,978)	(46,875)	16,661	(17,854)	2,308	(19,211)	50,214
Net Revenue	132,506	(22,542)	107	111,329	(39,421)	(64,477)	25,000	13,531	(11,951)	(18,919)	(9,978)	(46,875)	16,661	(17,854)	2,308	(19,211)	50,214

*JFS has not received the full \$290k for ARPA Expand Mental Health and \$50k for ARPA Support Services. Half of the cash (\$170k was received in October)

APPENDIX

Counseling Revenue Analysis (in 000s)

Fellowship Counseling	35.7
Full Time Licensed	110.1
Fee for Service	(129.9)
Maternal Mental Health	12.9
Total Therapists	(6.9)
Prescribers	(137.2)
PBH/Mobile Therapy	50.1
Total Variance	(58.3)

YTD HIAS Impact

	Actual	Budget	Variance
Afghan PC - Revenue	154,070	345,815	(191,745)
Ukraine PC - Revenue	150,443	264,123	(113,680)
Afghan PC - Expenses	152,412	345,815	(193,403)
Ukraine PC - Expenses	164,712	264,123	(99,411)
Total	(12,610)	(0)	(12,609)

Account Receivable Status

Grants Receivable < 30 days	350,982
Grants Receivable > 31 days	233,367
Net Insurance A/R*	248,588
Other Clients	35,232
Total Accounts Receivable	868,168

***Net of reserve for Doubtful Accounts**

A/R - Insurance Reimbursement	428,220
Reserve for Doubtful Accounts	(154,993)
Net Insurance A/R	273,227

January 31st Cash Estimate

1/23/2024 \$ 625,727

Deposits by EOM:

Fellowship		154,661	
State Contracts	\$	70,747	
Cancer Care Connection Payroll	\$	30,570	
Other	\$	<u>26,772</u>	
Estimated Deposits by EOM			\$ 282,750

Total Cash \$ 908,477

Accounts Payable	\$	106,750	
Payroll	\$	-	
Line of Credit Payment (1)	\$	<u>80,000</u>	
Estimated Payments by EOM			\$ 186,750

Net Cash Available (2) \$ 721,727

Estimated Restricted Balance 01-31-24 \$ 680,000

Estimated Unrestricted Cash Available \$ 41,727

ARPA	\$	348,000
Other Restricted Balance	\$	<u>332,000</u>
Estimated Restricted Balance 1-31-24	\$	680,000

(1) \$80k on TD Line of Credit will be paid by the end of January

(2) Anticipating December HIAS payments of \$52k during the 1st full week of February