

**THE LORD'S PLACE, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**August 31, 2025 - July 31, 2025 - August 31, 2024**

	August 31 2025	July 31 2025	August 31 2024
<b>ASSETS</b>			
<b>Current assets:</b>			
Cash and cash equivalents	1,124,513	1,607,312	1,831,585
Investments	9,770,415	9,699,997	12,432,333
Grants and other receivables, net	958,357	933,764	1,069,011
Contributions receivable, current portion	-	-	200,000.00
Prepaid expenses and other current assets	227,320	201,163	493,283
Total current assets	<u>12,080,605</u>	<u>12,442,236</u>	<u>16,026,212</u>
Contributions receivable, net of current portion	747,059	997,268	929,324
Property and equipment, net	20,903,879	20,759,056	20,328,575
Right of use Assets- Operating & Finance Leases	465,392	465,392	465,392
Other assets			
Total assets	<u>34,196,934</u>	<u>34,663,951</u>	<u>37,749,502</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>Current liabilities:</b>			
Accounts payable	4,412	106,800	3,286
Constuction cost and retainage payable			
Accrued expenses	660,987	700,769	763,588
Current portion of long-term debt			
Current portion of Lease Liabilities	327,507	327,507	327,508
Client deposits	136,735	137,470	124,714
Thrift Store Reserve Liability			10,324
Total current liabilities	<u>1,129,641</u>	<u>1,272,546</u>	<u>1,229,420</u>
Long-term debt, net of current portion			
Lease Liabilities , Net of Current Portion	130,314	130,314	130,313
Total liabilities	<u>1,259,955</u>	<u>1,402,860</u>	<u>1,359,733</u>
<b>Net assets:</b>			
Without donor restrictions	22,467,103	22,347,662	23,296,054
Designated By Board for Housing	-	-	363,365
	<u>22,467,103</u>	<u>22,347,662</u>	<u>23,659,419</u>
With donor restrictions			
With Purpose of time restriction	10,469,879	10,913,429	12,155,241
Perpetual in nature	-	-	575,107
	<u>10,469,879</u>	<u>10,913,429</u>	<u>12,730,348</u>
Total net assets	<u>32,936,982</u>	<u>33,261,091</u>	<u>36,389,767</u>
Total liabilities and net assets	<u>34,196,934</u>	<u>34,663,951</u>	<u>37,749,502</u>

Unaudited Financial Statements-For Management Purposes Only

**THE LORD'S PLACE, INC.**  
**STATEMENTS OF ACTIVITIES**  
**Fiscal Year to Date August 31, 2025, and August 31, 2024**

	<u>Fiscal Year as of August 31, 2025</u>			<u>Fiscal Year as of August 31, 2024</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenue						
Government grants and contracts	\$ 1,048,138		\$ 1,048,138	\$ 757,260		\$ 757,260
Contributions	504,837	453,950	958,787	396,365	388,025	784,390
United Way	98,331		98,331	105,610		105,610
Special events income	142,591		142,591	186,250		186,250
Social enterprises	3,874		3,874	16,959		16,959
Residence fees	53,673		53,673	58,154		58,154
Other Income	453		453	240		240
Net investment income	126,621		126,621	222,472		222,472
Contributed services and materials	31,836		31,836	37,196		37,196
Net assets released from restrictions-operations)	1,198,150	(1,198,150)	-	497,964	(497,964)	
<b>Total support and revenue</b>	<b>3,208,503</b>	<b>(744,200)</b>	<b>2,464,303</b>	<b>2,278,470</b>	<b>(109,939)</b>	<b>2,168,531</b>
Expenses:						
Salaries and Benefits	1,571,543		1,571,543	1,422,800	-	1,422,800
Occupancy Costs	283,102		283,102	317,432	-	317,432
Transportation	33,476		33,476	58,174	-	58,174
Client Services	481,500		481,500	380,712	-	380,712
Advancement Costs	18,706		18,706	6,908	-	6,908
Professional Fees	21,099		21,099	9,417	-	9,417
Interest	-		-	-	-	-
Other Operating Costs	136,565		136,565	64,452	-	64,452
Depreciation Expense	107,603		107,603	107,626	-	107,626
ROU Asset Amortization	-		-	-	-	-
Contributed services and materials	31,836		31,836	37,195	-	37,195
<b>Total expenses</b>	<b>2,685,429</b>	<b>-</b>	<b>2,685,429</b>	<b>2,404,717</b>	<b>-</b>	<b>2,404,717</b>
Increase (decrease) in net assets from operations	523,074	(744,200)	(221,126)	(126,247)	(109,939)	(236,186)
Net assets transferred to the Foundation			-			
Net assets released from restrictions for property, plant, and equipment Est.	124,490	(124,490)	-	23,070	(23,070)	-
Net assets released from restrictions-Foundation)	-	-	-	-	-	-
Loss on disposal of property and equipment	-	-	-	-	-	-
Increase (decrease) in net assets	647,564	(868,690)	(221,126)	(103,177)	(133,009)	(236,186)
Net assets - beginning of year	22,619,792	10,538,314	33,158,106	23,785,666	12,840,287	36,625,953
Net assets - end of year	<b>\$ 23,267,356</b>	<b>\$ 9,669,624</b>	<b>\$ 32,936,982</b>	<b>\$ 23,682,489</b>	<b>\$ 12,707,278</b>	<b>\$ 36,389,767</b>

Unaudited Financial Statements-For Management Purposes Only

**THE LORD'S PLACE, INC.**  
**STATEMENTS OF CASH FLOWS**  
**Fiscal Year to Date, August 31, 2025 and Fiscal Year End August 31, 2024**

	<u>August 31, 2025</u>	<u>August 31, 2024</u>
Cash flows from Operating Activities:		
Increase (Decrease) in net assets	\$ (221,126)	\$ (236,186)
Adjustments to reconcile increase in net assets		
Depreciation	107,603	107,625
Unrealized and realized (gain)/loss on investments-Inv Income	(125,396)	(222,450)
Gain on disposal of property and equipment		
Decrease (increase) in operating assets:		
Grants and Other receivables	(56,135)	227,419
Contributions receivable	(99,583)	267,258
Prepaid expenses and other current assets	(104,855)	(292,223)
Right of use Assts Operating Leases		
Other Assets		33,137
Increase (decrease) in operating liabilities:		
Accounts payable	(25,818)	(423)
Accrued expenses	33,138	(43,492)
Client deposits	4,647	(938)
Deferred Revenue		
Net cash provided by (used in) Operating Activities	<u>(487,525)</u>	<u>(160,273)</u>
Cash flows from Investing Activities:		
Construction Retainage		
Right of Use -Operating Leases		
Proceeds from sale (purchases of) investments, net		
Proceeds from sales of property and equipment		
Purchases of property and equipment	(351,393)	(67,765)
Net cash provided by (used in) Investing Activities	<u>(351,393)</u>	<u>(67,765)</u>
Cash flows from Financing Activities:		
Contributions restricted for long-term purposes	-	-
Right of Use-Financing Leases	-	-
Proceeds from long term debt	-	-
Repayments on long-term debt	-	-
Net cash used in Financing Activities	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	<u>(838,916)</u>	<u>(228,038)</u>
Cash and cash equivalents, beginning of year	1,963,429	2,059,623
Cash and cash equivalents, end of year	<u>\$ 1,124,513</u>	<u>\$ 1,831,585</u>
Year to Date Increase (Decrease) in Cash Flows	<u>\$ (838,916)</u>	<u>\$ (228,038)</u>
Supplemental disclosures of cash flow information		
Interest paid		
Equipment purchased under a capital lease	<u>\$ -</u>	<u>\$ -</u>

**The Lord's Place**  
**Balance Sheet Highlights August 31, 2025**

	August 31, 2025	August 31, 2024	Variance	Notes
Operating Cash	\$ 1,014,702	\$ 1,800,194	\$ (785,492)	See Cash Flow Statement
Money Market & CDs	\$ 109,811	\$ 134,793	\$ (24,982)	Cash transfer \$20,000 to Money Market account +Interest
Northern Trust Investment Account	\$ 31,391	\$ 31,391	\$ -	
UBS Investment Accounts	\$ 9,739,025	\$ 12,400,943	\$ (2,661,918)	Transfer of funds to Foundation (\$3,006,544), Transfers out for operating cash (164,715), Div & Int 362,135, Realized Gains 411,849, Unrealized Losses (259,623), Fees (5,020)
S/T & L/T Liabilities & Operating and Financing Leases	\$ 457,821	\$ 457,821	\$ -	Auditor adjusted Operating and Finance Lease schedule at 06.30.24. Will remain the same for FY25. Audit in progress, adjustments for FY25 not received by auditor at this report date.

**The Lord's Place  
Analysis of Cash  
As of 08/31/2025**

	<b>Operating Cash</b>	<b>Money Market &amp; CDs</b>	<b>UBS</b>	<b>Endowment</b>	<b>Total</b>
<b>Balance as of August 31, 2025</b>	1,014,702	109,821	9,739,025	31,390	<u>10,894,938</u>
Cash collected from donors as restricted cash					(10,994,879)
Board restricted funds					0
Endowment Permanently Restricted					0
<b>Unrestricted cash available</b>					<b>(99,941)</b>
Expense per day (Operating expense YTD ending August 2025 net of Depr. \$2,576,950/60 days)					41,564
Days Cash on Hand					(2)

**The Lord's Place  
Indicators  
As of 08/31/2025**

Balance as of August 31, 2025	Goal	Audit 2024	July 2024	August 2024	September 2024	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025
Unrestricted Cash	4,152,924	2,476,813	2,589,182	806,840	932,833	471,138	763,329	1,255,851	2,142,487	1,358,646	984,841	853,798	520,322	1,074,134	425,270	-99,941
Days of operating cash on hand	180	60.32	56.22	44.49	41.75	11.98	18.6	30	50	31	18	20	12	25	9	-2
Working Capital Ratio		12.8	10.11	13.04	12.85	10.89	11.2	13	14	13.82	15.25	16.74	17.04	16.81	10.38	10.69
Working Capital		14,608,230	15,446,580	14,796,792	14,279,065	13,638,401	13,550,103	14,816,322	15,895,066	15,669,877	13,138,548	13,113,466	12,605,697	12,490,445	11,243,418	10,950,964
Operating expense ratio	S/B < 1	0.88	0.97	1.11	1.35	1.35	1.25	.97	0.94	0.95	0.99	0.99	1.03	1.03	1.29	1.09
Debt Service Coverage Ratio	S/B > 1	4.20	1.42	16.19	6.80	1.79	-1.98	-7.41	-7.39	-9.88	-16.13	-1.2	-15.26	-0.59	0.29	0.66
Permanently Restricted Cash		575,107	575,107	575,107	575,107	575,107	575,107	575,107	575,107	575,107	0	0	0	0	0	0
Temporarily Restricted Cash		11,217,586	11,466,970	12,155,241	12,372,495	11,755,222	11,535,277	12,734,145	12,840,404	13,120,981	10,903,555	10,980,696	10,840,318	10,538,314	11,103,477	10,994,879
Debt Ratio	< 50%	4.10%	4.38%	3.60%	3.59%	4.10%	3.96%	3.51%	3.52%	3.51%	3.92%	3.68%	3.61%	3.63%	3.89%	3.68%

**The Lord's Place, Inc.**  
**Monthly Projected Cash Flows**

<i>Beginning Date of Forecast</i>	<b>08/01/25</b>								
<i>Preparer</i>	<b>Jonex Charles</b>								
<i>Month</i>	<b>Aug-25</b>	<b>Sep-25</b>	<b>Oct-25</b>	<b>Nov-25</b>	<b>Dec-25</b>	<b>Jan-26</b>	<b>Feb-26</b>	<b>Mar-26</b>	<b>Apr-26</b>
<b>A. Beginning Cash</b>	<b>1,607,312</b>	<b>1,124,513</b>	<b>1,643,695</b>	<b>1,747,169</b>	<b>2,202,143</b>	<b>2,547,617</b>	<b>2,502,591</b>	<b>2,444,565</b>	<b>2,359,539</b>
<b>B. Plus Cash Receipts</b>									
Grant & Contract Income	464,998	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Contributions	344,726	950,000	700,000	1,050,000	950,000	700,000	600,000	600,000	600,000
Program Income	24,915	28,758	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Special Events	105,000	230,000	100,000	200,000	250,000	80,000	90,000	50,000	50,000
Social Enterprise Revenues	32	3,842	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other Income	-	453	450	450	450	450	450	450	450
Investment Income	70,628	80,000	60,000	65,000	67,500	68,000	70,000	75,000	80,000
In-Kind Contributions	16,628	15,207	16,000	20,000	20,000	20,000	20,000	20,000	19,000
<i>Monthly Revenue</i>	<b>1,026,928</b>	<b>1,908,260</b>	<b>1,513,450</b>	<b>1,972,450</b>	<b>1,924,950</b>	<b>1,505,450</b>	<b>1,417,450</b>	<b>1,382,450</b>	<b>1,386,450</b>
<b>C. Minus Cash Disbursements</b>									
<b>Personnel</b>									
Salaries & Wages	557,416	556,239	600,000	650,000	650,000	650,000	650,000	650,000	650,000
Benefits	146,603	155,000	155,000	160,000	160,000	160,000	160,000	160,000	160,000
<i>Monthly Payroll</i>	<b>704,019</b>	<b>711,239</b>	<b>755,000</b>	<b>810,000</b>	<b>810,000</b>	<b>810,000</b>	<b>810,000</b>	<b>810,000</b>	<b>810,000</b>
<b>Other Expenses</b>									
Travel	18,135	20,000	20,000	20,000	22,000	23,000	23,000	23,000	23,000
Occupancy and Building Repairs	169,168	165,000	140,000	130,000	130,000	150,000	150,000	150,000	150,000
Client Services	255,607	225,863	227,500	230,000	235,000	235,000	235,000	235,000	235,000
Other Operating Costs	71,392	90,000	90,000	100,000	130,000	80,000	80,000	80,000	80,000
Professional Fees	14,120	6,500	7,000	7,000	7,000	7,000	7,000	9,000	10,000
Capital Expenditures	198,625	70,476	70,476	70,476	70,476	70,476	70,476	70,476	70,476
Other Expenses	78,662	100,000	100,000	150,000	175,000	175,000	100,000	90,000	90,000
<i>Monthly non-Payroll Expenses</i>	<b>805,708</b>	<b>677,839</b>	<b>654,976</b>	<b>707,476</b>	<b>769,476</b>	<b>740,476</b>	<b>665,476</b>	<b>657,476</b>	<b>658,476</b>
<i>Monthly TOTAL Expenses</i>	<b>1,509,727</b>	<b>1,389,078</b>	<b>1,409,976</b>	<b>1,517,476</b>	<b>1,579,476</b>	<b>1,550,476</b>	<b>1,475,476</b>	<b>1,467,476</b>	<b>1,468,476</b>
<b>D. Ending Cash (A plus B minus C)</b>	<b>1,124,513</b>	<b>1,643,695</b>	<b>1,747,169</b>	<b>2,202,143</b>	<b>2,547,617</b>	<b>2,502,591</b>	<b>2,444,565</b>	<b>2,359,539</b>	<b>2,277,513</b>
<b>Difference</b>	<b>(482,800)</b>	<b>519,182</b>	<b>103,474</b>	<b>454,974</b>	<b>345,474</b>	<b>(45,026)</b>	<b>(58,026)</b>	<b>(85,026)</b>	<b>(82,026)</b>