

THE LORD'S PLACE, INC.
STATEMENTS OF FINANCIAL POSITION
July 31, 2025 - June 30, 2025 - July 31, 2024

	July 31 2025	June 30 2025	July 31 2024
ASSETS			
Current assets:			
Cash and cash equivalents	1,607,312	1,963,429	2,309,124
Investments	9,699,997	9,645,019	12,322,135
Grants and other receivables, net	933,764	902,222	1,258,862
Contributions receivable, current portion	-	-	829,813.00
Prepaid expenses and other current assets	201,163	122,465	421,608
Total current assets	<u>12,442,236</u>	<u>12,633,135</u>	<u>17,141,542</u>
Contributions receivable, net of current portion	997,268	647,476	466,560
Property and equipment, net (Estimated)	20,759,056	20,660,089	20,339,436
Right of use Assets- Operating & Finance Leases	465,392	465,392	681,195
Other assets	-	-	45,623
Total assets	<u>34,663,951</u>	<u>34,406,092</u>	<u>38,674,355</u>
LIABILITIES AND NET ASSETS			
Current liabilities:			
Accounts payable	106,800	30,228	24,424
Constuction cost and retainage payable	-	-	198,982
Accrued expenses	700,769	627,849	594,580
Current portion of long-term debt	-	-	181,147
Current portion of Lease Liabilities	327,507	327,507	553,379
Client deposits	137,470	132,088	132,125
Thrift Store Reserve Liability	-	-	10,324
Total current liabilities	<u>1,272,546</u>	<u>1,117,672</u>	<u>1,694,962</u>
Long-term debt, net of current portion	-	-	-
Lease Liabiltities , Net of Current Portion	130,314	130,314	120,245
Total liabilities	<u>1,402,860</u>	<u>1,247,986</u>	<u>1,815,207</u>
Net assets:			
Without donor restrictions	22,347,662	22,619,792	23,527,057
Designated By Board for Housing	-	-	363,365
Total net assets	<u>22,347,662</u>	<u>22,619,792</u>	<u>23,890,422</u>
With donor restrictions			
With Purpose of time restriction	10,913,429	10,538,314	12,393,617
Perpetual in nature	-	-	575,107
Total net assets	<u>10,913,429</u>	<u>10,538,314</u>	<u>12,968,724</u>
Total net assets	<u>33,261,091</u>	<u>33,158,106</u>	<u>36,859,146</u>
Total liabilities and net assets	<u>34,663,951</u>	<u>34,406,092</u>	<u>38,674,355</u>

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

	Fiscal Year as of July 31, 2025			Fiscal Year as of July 31, 2024		
	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
Support and revenue:						
Government grants and contracts	\$ 583,140		583,140	\$ 391,884		\$ 391,884
Contributions	328,045	375,115	703,160	357,197	383,025	\$ 740,222
United Way	49,166		49,166	52,807		\$ 52,807
Special events income	37,591		37,591	15,250		\$ 15,250
Social enterprises	3,842		3,842	2,237		\$ 2,237
Residence fees	28,758		28,758	29,952		\$ 29,952
Other Income	453		453	24,537		\$ 24,537
Net investment income	55,117		55,117	87,868		\$ 87,868
Contributed services and materials	15,207		15,207	19,894		\$ 19,894
Net assets released from restrictions-operations)	351,954	(351,954)	-	231,520	(231,520)	
Net assets released from restrictions-Foundation)						
Total support and revenue	<u>1,453,272</u>	<u>23,161</u>	<u>1,476,434</u>	<u>1,213,146</u>	<u>151,505</u>	<u>1,364,651</u>
Expenses:						
Salaries and Benefits	867,524		867,524	713,506	-	713,506
Occupancy Costs	113,934		113,934	150,727	-	150,727
Transportation	15,341		15,341	33,675	-	33,675
Client Services	225,893		225,893	144,431	-	144,431
Advancement Costs	11,397		11,397	1,668	-	1,668
Professional Fees	6,103		6,103	4,708	-	4,708
Interest			-	-	-	-
Other Operating Costs	64,250		64,250	14,323	-	14,323
Depreciation Expense	53,802		53,802	53,454	-	53,454
ROU Asset Amortization					-	-
Contributed services and materials	15,207		15,207	19,894		19,894
Total expenses	<u>1,373,451</u>	<u>-</u>	<u>1,373,451</u>	<u>1,136,387</u>	<u>-</u>	<u>1,136,387</u>
Increase (decrease) in net assets from operations	79,822	23,161	102,983	76,759	151,505	228,264
Net assets transferred to the Foundation			0			
Net assets released from restrictions for property, plant, and equipment Est.	121,540	(121,540)	-	23,071	(23,071)	-
Net assets released from restrictions-Foundation)						
Loss on disposal of property and equipment	-	-	-	-	-	-
Increase (decrease) in net assets	<u>201,362</u>	<u>(98,379)</u>	<u>102,983</u>	<u>99,830</u>	<u>128,434</u>	<u>228,264</u>
Net assets - beginning of year	22,619,792	10,538,314	33,158,106	23,390,592	12,840,291	36,630,883
Net assets - end of year	<u>\$22,821,154</u>	<u>\$10,439,935</u>	<u>\$33,261,091</u>	<u>\$23,490,422</u>	<u>\$12,968,725</u>	<u>\$36,859,147</u>

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

	<u>June 31, 2025</u>	<u>July 31, 2024</u>
Cash flows from Operating Activities:		
Increase (Decrease) in net assets	\$ 102,983	\$ 228,263
Adjustments to reconcile increase in net assets		
Depreciation	52,499	
Unrealized and realized (gain)/loss on investments-Inv Income	(54,978)	53,454
Gain on disposal of property and equipment		(112,254)
Decrease (increase) in operating assets:		
Grants and Other receivables	(31,542)	
Contributions receivable	(349,792)	37,568
Prepaid expenses and other current assets	(78,698)	100,209
Right of use Assts Operating Leases		(233,033)
Other Assets	153,149	
Increase (decrease) in operating liabilities:		54,185
Accounts payable	(76,572)	
Accrued expenses	72,920	201,862
Client deposits	5,382	(212,500)
Deferred Revenue		6,475
Net cash provided by (used in) Operating Activities	<u>(204,649)</u>	<u>124,229</u>
Cash flows from Investing Activities:		
Construction Retainage		198,982
Right of Use -Operating Leases		(120,070)
Proceeds from sale (purchases of) investments, net		
Proceeds from sales of property and equipment		
Purchases of property and equipment	(151,466)	(24,455)
Net cash provided by (used in) Investing Activities	<u>(151,466)</u>	<u>54,457</u>
Cash flows from Financing Activities:		
Contributions restricted for long-term purposes	-	-
Right of Use-Financing Leases	-	70,813
Proceeds from long term debt	-	-
Repayments on long-term debt	-	-
Net cash used in Financing Activities	<u>-</u>	<u>70,813</u>
Net increase (decrease) in cash and cash equivalents	<u>(356,117)</u>	<u>249,499</u>
Cash and cash equivalents, beginning of year	1,963,429	2,059,623
Cash and cash equivalents, end of year	<u>\$ 1,607,312</u>	<u>\$ 2,309,122</u>
Year to Date Increase (Decrease) in Cash Flows	<u>\$ (356,117)</u>	<u>\$ 249,499</u>
Supplemental disclosures of cash flow information		
Interest paid	<u>\$ -</u>	<u>\$ -</u>
Equipment purchased under a capital lease	<u>\$ -</u>	<u>\$ -</u>

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

	July 31, 2025	July 31, 2024	Variance	Notes
Operating Cash	\$ 1,497,491	\$ 2,277,733	\$ (780,242)	See Cash Flow Statement
Money Market & CDs	\$ 109,821	\$ 114,799	\$ (4,978)	Cash transfer \$20,000 to Money Market account +Interest
Northern Trust Investment Account	\$ 31,391	\$ 31,391	\$ -	
UBS Investment Accounts	\$ 9,699,997	\$ 12,290,746	\$ (2,590,749)	Transfer of funds to Foundation (\$3,006,544), Transfers out for operating cash (164,715), Div & Int 352,125, Realized Gains 405,892, Unrealized Losses (203,877), Fees (5,020)
S/T & L/T Liabilities & Operating and Financing Leases	\$ 457,821	\$ 673,624	\$ (215,803)	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 07/31/2025**

	Operating Cash	Money Market & CDs	UBS	Endowment	Total
Balance as of July 31, 2025	1,497,491	109,821	9,699,997	31,390	<u>11,338,699</u>
Cash collected from donors as restricted cash					(10,913,429)
Board restricted funds					0
Endowment Permanently Restricted					0
Unrestricted cash available					425,270
Expense per day (operating expense 12 mo. YTD ending July 2025 net of Deprn. \$/365 days=\$296,584)					47,096
Days Cash on Hand					9

**The Lord's Place
Indicators
As of 07/31/2025**

Balance as of June 30, 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
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
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
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
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
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
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
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
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
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%

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

<i>Beginning Date of Forecast</i>	07/01/25								
<i>Preparer</i>	Jonex Charles								
<i>Month</i>	<i>Jul-25</i>	<i>Aug-25</i>	<i>Sep-25</i>	<i>Oct-25</i>	<i>Nov-25</i>	<i>Dec-25</i>	<i>Jan-26</i>	<i>Feb-26</i>	<i>Mar-26</i>
A. Beginning Cash	1,963,429	1,607,312	1,597,988	1,725,354	1,736,304	2,111,754	2,314,704	2,400,154	2,487,604
B. Plus Cash Receipts									
Grant & Contract Income	124,040	590,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Contributions	752,326	752,326	750,000	700,000	1,050,000	950,000	800,000	800,000	800,000
Program Income	28,758	28,757	28,758	35,000	35,000	35,000	35,000	35,000	35,000
Special Events	37,591	37,591	37,591	37,000	100,000	37,000	80,000	90,000	50,000
Social Enterprise Revenues	3,842	3,842	3,842	2,000	2,000	2,000	2,000	2,000	2,000
Other Income	453	453	453	450	450	450	450	450	450
Investment Income	55,117	55,117	55,117	60,000	65,000	67,500	68,000	70,000	75,000
In-Kind Contributions	15,207	15,207	15,207	16,000	20,000	20,000	20,000	20,000	20,000
<i>Monthly Revenue</i>	1,017,334	1,483,293	1,490,968	1,450,450	1,872,450	1,711,950	1,605,450	1,617,450	1,582,450
C. Minus Cash Disbursements									
Personnel									
Salaries & Wages	556,239	572,370	556,239	600,000	650,000	650,000	650,000	650,000	650,000
Benefits	311,285	156,575	155,000	155,000	160,000	160,000	160,000	160,000	160,000
<i>Monthly Payroll</i>	867,524	728,945	711,239	755,000	810,000	810,000	810,000	810,000	810,000
Other Expenses									
Travel	15,341	20,000	20,000	20,000	20,000	22,000	23,000	23,000	23,000
Occupancy and Building Repairs	113,934	115,000	110,000	140,000	130,000	130,000	150,000	150,000	150,000
Client Services	225,893	230,000	225,863	227,500	230,000	235,000	235,000	235,000	235,000
Other Operating Costs	63,327	219,937	120,000	120,000	130,000	130,000	120,000	130,000	130,000
Professional Fees	6,103	7,000	6,500	7,000	7,000	7,000	7,000	7,000	9,000
Other Expenses	81,329	171,735	170,000	170,000	170,000	175,000	175,000	175,000	175,000
<i>Monthly non-Payroll Expenses</i>	505,927	763,672	652,363	684,500	687,000	699,000	710,000	720,000	722,000
Monthly TOTAL Expenses	1,373,451	1,492,617	1,363,602	1,439,500	1,497,000	1,509,000	1,520,000	1,530,000	1,532,000
D. Ending Cash (A plus B minus C)	1,607,312	1,597,988	1,725,354	1,736,304	2,111,754	2,314,704	2,400,154	2,487,604	2,538,054
Difference	(356,117)	(9,324)	127,366	10,950	375,450	202,950	85,450	87,450	50,450