

April 10, 2025

To: Anna Katz, Executive Director

RE: Financial Reports for Mar 2025

- Statement of Activity- Mar 2025 v Budget
- Statement of Activity- YTD Mar 2025 v Budget
- Statement of Activity- Mar 2025 v Mar 2024
- Statement of Activity- YTD Mar 2025 v YTD Mar 2024
- Statement of Financial Position as of Mar 2025 v Mar 2024
- Statement of Cash Flow Mar 2025
- Statement of Cash Flow YTD Mar 2025

The month of March had a net loss of \$12k versus \$8k budgeted and break-even last March. The YTD net operating income is now \$11k, significantly better than the budgeted loss of \$26.5k. The total net income for YTD 3/31/25 including the gain/loss on investment and ERC income is \$6k compared to \$3k loss budgeted.

Revenue was \$9k for Mar compared to \$8k budgeted and \$4k in the prior year. The primary area over budget was Individual Donations. The YTD Revenue is now \$32k versus \$21k budgeted and \$17K in the prior year. The primary area over budget for the YTD period was also Individual Donations.

Expenses for Mar were \$14.5k versus \$16k budgeted and \$15k in the prior year. The YTD Expenses are now \$43k versus \$48k budgeted and \$45k in the prior year. The main area under budget for the month and YTD was Salaries & Wages.

The balance in all bank accounts and investments was \$440k as of 03/31/25, a \$123k increase from the prior year.

Please let me know if you have any further questions.

Thank you,



Stephanie Farley, CPA, MBA

Hire an Accountant

Prisoner Visitation & Support

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

March 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
Donations				
4000 Individuals				
4010 Individual Donors	6,086	4,500	1,586	135.00 %
4013 Fundraising Events		50	-50	
4015 Visitors	140	850	-710	16.00 %
4016 Board	3,000	2,000	1,000	150.00 %
Total 4000 Individuals	9,226	7,400	1,826	125.00 %
4030 Congregations		150	-150	
4035 Organizations		100	-100	
4040 Foundations		125	-125	
4050 Companies		75	-75	
Total Donations	9,226	7,850	1,376	118.00 %
Other Misc Income				
4400 Miscellaneous Income				
4070 Interest Income	0		0	
Total 4400 Miscellaneous Income	0		0	
Total Other Misc Income	0		0	
Total Revenue	\$9,226	\$7,850	\$1,376	118.00 %
GROSS PROFIT	\$9,226	\$7,850	\$1,376	118.00 %
Expenditures				
Conferences & Program Expenses				
7200 Travel		42	-42	
Total Conferences & Program Expenses		42	-42	
Employee Related Costs				
5000 Salary & Wages	8,125	9,250	-1,125	88.00 %
5100 Payroll Taxes	725	833	-108	87.00 %
5200 Employee Benefits	1,000	1,000	0	100.00 %
6400 Pension	253	0	253	
66000 Payroll Expenses	218	133	84	163.00 %
Total Employee Related Costs	10,321	11,217	-896	92.00 %
Office Related				
6800 Office Supplies	26	83	-57	31.00 %
6900 Rent (Includes Phone & Internet)	1,044	1,044	0	100.00 %
Total Office Related	1,070	1,127	-57	95.00 %
Other Expenses				
5275 Subscriptions		21	-21	
5299 Miscellaneous Expenses		83	-83	
6300 Insurance	550	542	8	102.00 %
6850 Equipment		83	-83	
7405 Information Technology	1,222	583	639	210.00 %
7420 Bank Fees		21	-21	

Prisoner Visitation & Support

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

March 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7430 Credit Card Processing Fees	79	100	-21	79.00 %
7455 Compliance Reg & Memberships		125	-125	
7600 Staff, Board & Visitor Appreciation		104	-104	
7700 Marketing & Fundraising		363	-363	
Total Other Expenses	1,851	2,025	-174	91.00 %
Printing & Mailings				
6500 Postage		150	-150	
6600 Printing		500	-500	
Total Printing & Mailings		650	-650	
Professional & Consultant Fees				
7400 Audit & 990 Prep Fees	667	667	0	100.00 %
7410 Consultant Fees (includ Acctg)	625	458	167	136.00 %
Total Professional & Consultant Fees	1,292	1,125	167	115.00 %
Total Expenditures	\$14,534	\$16,186	\$ -1,651	90.00 %
NET OPERATING REVENUE	\$ -5,309	\$ -8,336	\$3,027	64.00 %
Other Revenue				
4409 Gain/Loss on Investment	-6,628		-6,628	
Total Other Revenue	\$ -6,628	\$0	\$ -6,628	0%
NET OTHER REVENUE	\$ -6,628	\$0	\$ -6,628	0%
NET REVENUE	\$ -11,937	\$ -8,336	\$ -3,601	143.00 %

Prisoner Visitation & Support

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - March, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
Donations				
4000 Individuals				
4010 Individual Donors	18,460	13,500	4,960	137.00 %
4013 Fundraising Events		150	-150	
4015 Visitors	7,340	2,550	4,790	288.00 %
4016 Board	6,500	3,750	2,750	173.00 %
Total 4000 Individuals	32,300	19,950	12,350	162.00 %
4030 Congregations		450	-450	
4035 Organizations		300	-300	
4040 Foundations		375	-375	
4050 Companies		225	-225	
Total Donations	32,300	21,300	11,000	152.00 %
Other Misc Income				
4400 Miscellaneous Income				
4070 Interest Income	12		12	
Total 4400 Miscellaneous Income	12		12	
Total Other Misc Income	12		12	
Total Revenue	\$32,312	\$21,300	\$11,012	152.00 %
GROSS PROFIT	\$32,312	\$21,300	\$11,012	152.00 %
Expenditures				
Conferences & Program Expenses				
7200 Travel		125	-125	
7300 Lodging	311		311	
Total Conferences & Program Expenses	311	125	186	249.00 %
Employee Related Costs				
5000 Salary & Wages	25,695	27,750	-2,055	93.00 %
5100 Payroll Taxes	2,566	2,500	66	103.00 %
5200 Employee Benefits	3,000	3,000	0	100.00 %
6400 Pension	253	0	253	
66000 Payroll Expenses	528	400	128	132.00 %
Total Employee Related Costs	32,042	33,650	-1,608	95.00 %
Office Related				
6800 Office Supplies	26	250	-224	10.00 %
6900 Rent (Includes Phone & Internet)	3,132	3,132	0	100.00 %
Total Office Related	3,158	3,382	-224	93.00 %
Other Expenses				
5275 Subscriptions		62	-62	
5299 Miscellaneous Expenses	128	250	-122	51.00 %
6300 Insurance	1,633	1,625	8	101.00 %
6850 Equipment		250	-250	
7405 Information Technology	1,845	1,750	95	105.00 %

Prisoner Visitation & Support

Budget vs. Actuals: Budget_FY25_P&L - FY25 P&L

January - March, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
7420 Bank Fees	53	62	-9	85.00 %
7430 Credit Card Processing Fees	427	300	127	142.00 %
7455 Compliance Reg & Memberships		375	-375	
7600 Staff, Board & Visitor Appreciation		313	-313	
7700 Marketing & Fundraising		1,088	-1,088	
Total Other Expenses	4,087	6,075	-1,988	67.00 %
Printing & Mailings				
6500 Postage	391	450	-59	87.00 %
6600 Printing		800	-800	
Total Printing & Mailings	391	1,250	-859	31.00 %
Professional & Consultant Fees				
7400 Audit & 990 Prep Fees	1,867	2,000	-133	93.00 %
7410 Consultant Fees (incl'd Acctg)	1,468	1,375	93	107.00 %
Total Professional & Consultant Fees	3,335	3,375	-40	99.00 %
Total Expenditures	\$43,323	\$47,857	\$ -4,533	91.00 %
NET OPERATING REVENUE	\$ -11,011	\$ -26,557	\$15,546	41.00 %
Other Revenue				
4409 Gain/Loss on Investment	-6,628		-6,628	
4410 ERC Income, net of fees	23,254	23,254	-0	100.00 %
Total Other Revenue	\$16,626	\$23,254	\$ -6,628	71.00 %
NET OTHER REVENUE	\$16,626	\$23,254	\$ -6,628	71.00 %
NET REVENUE	\$5,614	\$ -3,303	\$8,917	-170.00 %

Prisoner Visitation & Support

Statement of Activity

March 2025

	TOTAL			
	MAR 2025	MAR 2024 (PY)	CHANGE	% CHANGE
Revenue				
Donations				
4000 Individuals		0	0	
4010 Individual Donors	6,086	3,417	2,669	78.00 %
4015 Visitors	140		140	
4016 Board	3,000		3,000	
4020 Combined Federal Campaign		230	-230	-100.00 %
Total 4000 Individuals	9,226	3,647	5,579	153.00 %
Total Donations	9,226	3,647	5,579	153.00 %
Other Misc Income				
4400 Miscellaneous Income				
4070 Interest Income	0	0	0	0.00 %
Total 4400 Miscellaneous Income	0	0	0	0.00 %
Total Other Misc Income	0	0	0	0.00 %
Total Revenue	\$9,226	\$3,647	\$5,579	153.00 %
GROSS PROFIT	\$9,226	\$3,647	\$5,579	153.00 %
Expenditures				
Employee Related Costs				
5000 Salary & Wages	8,125	9,093	-968	-11.00 %
5100 Payroll Taxes	725	743	-18	-2.00 %
5200 Employee Benefits	1,000	1,000	0	0.00 %
6400 Pension	253	0	253	
66000 Payroll Expenses	218	122	95	78.00 %
Total Employee Related Costs	10,321	10,958	-637	-6.00 %
Office Related				
6800 Office Supplies	26	108	-82	-76.00 %
6900 Rent (Includes Phone & Internet)	1,044	1,007	37	4.00 %
Total Office Related	1,070	1,115	-45	-4.00 %
Other Expenses				
6300 Insurance	550	542	8	2.00 %
7405 Information Technology	1,222	1,018	204	20.00 %
7430 Credit Card Processing Fees	79	104	-24	-24.00 %
Total Other Expenses	1,851	1,663	188	11.00 %
Printing & Mailings				
6600 Printing		675	-675	-100.00 %
Total Printing & Mailings		675	-675	-100.00 %

Prisoner Visitation & Support

Statement of Activity

March 2025

	TOTAL			
	MAR 2025	MAR 2024 (PY)	CHANGE	% CHANGE
Professional & Consultant Fees				
7400 Audit & 990 Prep Fees	667	375	292	78.00 %
7410 Consultant Fees (incl'd Acctg)	625	60	565	942.00 %
Total Professional & Consultant Fees	1,292	435	857	197.00 %
Total Expenditures	\$14,534	\$14,846	\$ -312	-2.00 %
NET OPERATING REVENUE	\$ -5,309	\$ -11,199	\$5,891	53.00 %
Other Revenue				
4409 Gain/Loss on Investment	-6,628	11,689	-18,316	-157.00 %
Total Other Revenue	\$ -6,628	\$11,689	\$ -18,316	-157.00 %
NET OTHER REVENUE	\$ -6,628	\$11,689	\$ -18,316	-157.00 %
NET REVENUE	\$ -11,937	\$489	\$ -12,426	-2,540.00 %

Prisoner Visitation & Support

Statement of Activity

January - March, 2025

	TOTAL			
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)	CHANGE	% CHANGE
Revenue				
Donations				
4000 Individuals		0	0	
4010 Individual Donors	18,460	10,723	7,738	72.00 %
4015 Visitors	7,340	5,650	1,690	30.00 %
4016 Board	6,500		6,500	
4020 Combined Federal Campaign		480	-480	-100.00 %
Total 4000 Individuals	32,300	16,853	15,448	92.00 %
4030 Congregations		400	-400	-100.00 %
Total Donations	32,300	17,253	15,048	87.00 %
Other Misc Income				
4400 Miscellaneous Income				
4070 Interest Income	12	0	12	16,500.00 %
Total 4400 Miscellaneous Income	12	0	12	16,500.00 %
Total Other Misc Income	12	0	12	16,500.00 %
Total Revenue	\$32,312	\$17,253	\$15,059	87.00 %
GROSS PROFIT	\$32,312	\$17,253	\$15,059	87.00 %
Expenditures				
Conferences & Program Expenses				
7300 Lodging	311		311	
Total Conferences & Program Expenses	311		311	
Employee Related Costs				
5000 Salary & Wages	25,695	27,446	-1,751	-6.00 %
5100 Payroll Taxes	2,566	2,849	-283	-10.00 %
5200 Employee Benefits	3,000	3,000	0	0.00 %
6400 Pension	253	0	253	
6600 Payroll Expenses	528	370	158	43.00 %
Total Employee Related Costs	32,042	33,665	-1,623	-5.00 %
Office Related				
6800 Office Supplies	26	193	-167	-87.00 %
6900 Rent (Includes Phone & Internet)	3,132	3,081	51	2.00 %
Total Office Related	3,158	3,275	-117	-4.00 %
Other Expenses				
5299 Miscellaneous Expenses	128		128	
6300 Insurance	1,633	1,625	8	1.00 %
6850 Equipment		347	-347	-100.00 %
7405 Information Technology	1,845	1,569	276	18.00 %
7420 Bank Fees	53	34	20	59.00 %

Prisoner Visitation & Support

Statement of Activity

January - March, 2025

	TOTAL			
	JAN - MAR, 2025	JAN - MAR, 2024 (PY)	CHANGE	% CHANGE
7430 Credit Card Processing Fees	427	544	-117	-21.00 %
Total Other Expenses	4,087	4,118	-32	-1.00 %
Printing & Mailings				
6500 Postage	391	360	31	9.00 %
6600 Printing		675	-675	-100.00 %
Total Printing & Mailings	391	1,035	-644	-62.00 %
Professional & Consultant Fees				
7400 Audit & 990 Prep Fees	1,867	1,125	742	66.00 %
7410 Consultant Fees (incl'd Acctg)	1,468	1,567	-99	-6.00 %
Total Professional & Consultant Fees	3,335	2,692	643	24.00 %
Total Expenditures	\$43,323	\$44,784	\$ -1,461	-3.00 %
NET OPERATING REVENUE	\$ -11,011	\$ -27,531	\$16,520	60.00 %
Other Revenue				
4409 Gain/Loss on Investment	-6,628	11,689	-18,316	-157.00 %
4410 ERC Income, net of fees	23,254		23,254	
Total Other Revenue	\$16,626	\$11,689	\$4,937	42.00 %
NET OTHER REVENUE	\$16,626	\$11,689	\$4,937	42.00 %
NET REVENUE	\$5,614	\$ -15,843	\$21,457	135.00 %

Prisoner Visitation & Support

Statement of Financial Position

As of March 31, 2025

	TOTAL			
	AS OF MAR 31, 2025	AS OF MAR 31, 2024 (PY)	CHANGE	% CHANGE
ASSETS				
Current Assets				
Bank Accounts				
1001 PNC Bank Checking	64,158	25,864	38,293	148.00 %
1002 Brokerage - PNC Investments	1	1	0	1.00 %
1126 Business Premium Money Market	2,732	2,732	0	0.00 %
1175 Friends Fiduciary	259,535	283,019	-23,484	-8.00 %
1180 Fidelity/Stillwater Board Endowment	99,211		99,211	
1200 PayPal Bank	18	0	18	
1300 BlueVine Checking (5057)	14,127	5,194	8,933	172.00 %
Total Bank Accounts	\$439,782	\$316,810	\$122,972	39.00 %
Total Current Assets	\$439,782	\$316,810	\$122,972	39.00 %
TOTAL ASSETS	\$439,782	\$316,810	\$122,972	39.00 %
LIABILITIES AND EQUITY				
Liabilities				
Current Liabilities				
Credit Cards				
2050 PNC Credit Card	743	1,174	-431	-37.00 %
Total Credit Cards	\$743	\$1,174	\$ -431	-37.00 %
Other Current Liabilities				
2090 Payroll Direct Deposit	0	2,332	-2,332	-100.00 %
2105 Accrued Expense	12,392	8,489	3,903	46.00 %
Total Other Current Liabilities	\$12,392	\$10,821	\$1,571	15.00 %
Total Current Liabilities	\$13,134	\$11,994	\$1,140	10.00 %
Total Liabilities	\$13,134	\$11,994	\$1,140	10.00 %
Equity	\$426,648	\$304,816	\$121,832	40.00 %
TOTAL LIABILITIES AND EQUITY	\$439,782	\$316,810	\$122,972	39.00 %

Prisoner Visitation & Support

Statement of Cash Flows

March 2025

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	-11,937
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
2050 PNC Credit Card	743
2100 Payroll Taxes Withheld	68
2105 Accrued Expense	-5,696
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-4,886
Net cash provided by operating activities	\$ -16,822
NET CASH INCREASE FOR PERIOD	\$ -16,822
Cash at beginning of period	456,604
CASH AT END OF PERIOD	\$439,782

Prisoner Visitation & Support

Statement of Cash Flows

January - March, 2025

	TOTAL
OPERATING ACTIVITIES	
Net Revenue	5,614
Adjustments to reconcile Net Revenue to Net Cash provided by operations:	
2050 PNC Credit Card	-419
2100 Payroll Taxes Withheld	79
2105 Accrued Expense	-6,413
Total Adjustments to reconcile Net Revenue to Net Cash provided by operations:	-6,752
Net cash provided by operating activities	\$ -1,138
NET CASH INCREASE FOR PERIOD	\$ -1,138
Cash at beginning of period	440,920
CASH AT END OF PERIOD	\$439,782