

Junior Achievement of Arizona, Inc.
Actual vs Budgeted Statement of Activities
For the One Month Ending July 31, 2021

	Current Month	Last Month	Change	% Change	SFP Line
ASSETS					
Current Assets					
Cash & Equivalents	\$ 1,309,492.70	1,242,478.55	67,014.15	5%	1
Operating Pledges Receivable	402,979.71	465,552.66	(62,572.95)	-13%	2
Allowance for doubtful pledges	(11,000.00)	(11,000.00)	0.00	0%	3
Due (to)/from Foundations	90.00	90.00	0.00	0%	4
Advances & Other Receivables	424,471.23	418,079.09	6,392.14	2%	5
Prepaid Expenses	77,618.16	97,560.84	(19,942.68)	-20%	6
Other Assets-Deposits	0.00	0.00	0.00	0%	7
Spec Events GIK Inventory	3,000.00	3,000.00	0.00	0%	7
Total Current Assets	2,206,651.80	2,215,761.14	(9,109.34)		
Property and Equipment					
Land	457,700.00	457,700.00	0.00	0%	8
Land Improvements	351,340.38	351,340.38	0.00	0%	9
Building	3,324,975.74	3,324,975.74	0.00	0%	10
Sponsor Improvements-JABiztown	113,464.17	113,464.17	0.00	0%	11
Equipment-Original Value	297,484.90	297,484.90	0.00	0%	12
Furniture & Fixtures	175,568.27	175,568.27	0.00	0%	13
Less Accumulated Depreciation	(2,368,641.49)	(2,353,315.46)	(15,326.03)	1%	14
Total Property and Equipment	2,351,891.97	2,367,218.00	(15,326.03)		
Other Assets					
Work in Progress	0.00	0.00	0.00		15
Investments	1,725,548.90	1,710,481.52	15,067.38	1%	16
Deposit - LT	5,108.26	5,108.26	0.00	0%	17
Cash Surrender Value Life Ins	29,063.56	29,063.56	0.00	0%	18
LT Operating Pledges Receivable	286,450.00	286,450.00	0.00	0%	19
Discount on LT Operating Pledg	(22,615.62)	(33,363.06)	10,747.44	-32%	20
LT Capital Pledges Receivable	0.00	0.00	0.00	0%	21
Discount on LT Capital Pledges	0.00	0.00	0.00	0%	22
Total Other Assets	2,023,555.10	1,997,740.28	25,814.82		
Total Assets	\$ 6,582,098.87	6,580,719.42	1,379.45		

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	Current Month	Last Month	Change	% Change	SFP Line
LIABILITIES AND CAPITAL					
Current Liabilities					
Accounts Payable	\$ 22,140.68	30,375.14	(8,234.46)	-27%	23
Life Insurance	0.00	0.00	0.00	0%	24
Withholding	(117.51)	(121.93)	4.42	0%	25
Payroll Suspense	0.00	0.00	0.00	0%	26
Scholarships Payable	122.50	(5,357.50)	5,480.00	-102%	17
Accrued Liabilities	187,283.82	186,183.94	1,099.88	1%	28
Deferred Revenue	16,100.00	28,350.00	(12,250.00)	-43%	29
Lease Payable-Copier/Pr - Curr	27,013.26	26,297.36	715.90	3%	30
Total Current Liabilities	252,542.75	265,727.01	(13,184.26)		
Long-Term Liabilities					
Interest Payable - LT	4,499.40	5,581.15	(1,081.75)	-19%	30
Lease Payable-Copiers/Printers	17,132.55	19,745.05	(2,612.50)	-13%	31
Loan Payable - LT	582,529.00	582,529.00	0.00	0%	32
Loan from Foundation - LT	303,445.68	303,445.68	0.00	0%	33
Total Long-Term Liabilities	907,606.63	911,300.88	(3,694.25)		
Total Liabilities	1,160,149.38	1,177,027.89	(16,878.51)		
Capital					
Fund Balance	5,403,691.53	3,943,100.53	1,460,591.00		
Net Surplus (Deficit)	18,257.96	1,460,591.00	(1,442,333.04)		
Total Capital	5,421,949.49	5,403,691.53	18,257.96		
Total Liabilities & Capital	\$ 6,582,098.87	6,580,719.42	1,379.45		

M Line	Month				
	Actual	Budget (Revised)	\$ Variance to Budget	Prior Yr Actual	\$ Variance to Prior Year
1	78,871	60,000	18,871	37,861	41,010
2	6,370	22,500	(16,130)	18,176	(11,806)
3	20,000	20,000	0	23,736	(3,736)
4	3,000	21,500	(18,500)	16,452	(13,452)
	0	0	0	0	0
5	10,747	17,000	(6,253)	17,333	(6,585)
6	68,839	30,844	37,995	18,442	50,397
7	36,154	35,563	591	27,986	8,168
8	0	0	0	9	(9)
9	6,465	0	6,465	0	6,465
	230,446	207,407	23,039	159,994	70,452
10	106,969	143,486	(36,517)	72,333	34,636
11	7,388	(93,078)	100,466	5,500	1,888
12	19,912	21,421	(1,509)	14,580	5,332
	134,268	71,828	62,440	92,413	41,855
13	3,601	3,258	343	3,089	512
14	780	1,176	(396)	384	396
15	801	1,332	(531)	1,790	(989)
16	1,986	1,971	15	1,853	133
17	3,884	2,574	1,310	2,395	1,489
18	10,871	7,683	3,188	5,675	5,196
19	2,743	2,200	543	211	2,532
20	894	1,447	(553)	583	310
21	463	965	(503)	500	(38)
22	1,551	1,561	(10)	1,532	19
23	228	1,500	(1,272)	45	183
24	204	85	119	0	204
25	2,312	2,312	0	2,312	0
26	370	100	270	0	370
27	4,428	1,103	3,325	1,447	2,981
	35,115	29,266	5,848	21,816	13,298
28	0	0	0	0	0
29	0	1,600	(1,600)	1,600	(1,600)
30	0	0	0	0	0
31	15,893	35,830	(19,937)	0	15,893
32	0	0	0	0	0
	15,893	37,430	(21,537)	1,600	14,293
34	0	55	(55)	0	0
35	0	0	0	168	(168)
36	1,326	166	1,160	0	1,326
37	17,303	4,690	12,613	0	17,303
38	0	0	0	0	0
	18,629	4,911	13,718	168	18,460
	203,905	143,436	60,469	115,998	87,907

**Junior Achievement of AZ
Statement of Activities
July 2021**

Revenues	
Corporate Gifts	78,871
Individual Giving	6,370
Foundation Gifts	20,000
Government	(423,380)
PPP	426,380
Amort of LT Op Pledges	10,747
Special Events	68,839
Other Income	36,154
Gain on Investments	0
Experiential Education Fees	6,465
Total Revenues and Gains	230,446
Expenses	
Salaries	106,969
Payroll Taxes	7,388
Insurance & Pension	19,912
Salaries & benefits	134,268
Taxes & Insurance	3,601
Outside Services	780
Administrative Interest	801
Lease Expense	1,986
Utilities	3,884
Maintenance & Repair	10,871
Supplies	2,743
Dues & Subscriptions	894
Postage	463
Telephone	1,551
Training	228
Travel	204
Depreciation Leased Equip	2,312
Business Mtgs/Meals	370
Miscellaneous	4,428
Operating Expenses	35,115
Volunteer Recruiting/Recog	0
Stipends/Marketing	0
Scholarship/ Annual Meeting Exp	0
Program Materials	15,893
Franchise Fee	0
Program Expenses	15,893
Board/Donor Recog & Cultivatio	0
Campaigns	0
Special Events Expense	1,326
Public Relations	17,303
Uncollectible Accounts	0
Development Expenses	18,629
Total Expenses	203,905

Year to Date					SOA Line		
Actual	Budget (Revised)	\$ Variance to Budget	Prior Yr Actual	\$ Variance to Prior Year			
1	78,871	60,000	18,871	37,861	41,010	1	31%
2	6,370	22,500	(16,130)	18,176	(11,806)	2	-72%
3	20,000	20,000	0	23,736	(3,736)	3	0%
4	3,000	21,500	(18,500)	16,452	(439,832)	4	5%
	0	0	0	0	426,380		
5	10,747	17,000	(6,253)	17,333	(6,585)	5	-37%
6	68,839	30,844	37,995	18,442	50,397	6	123%
7	36,154	35,563	591	27,986	8,168	7	2%
8	0	0	0	9	(9)	8	
9	6,465	0	6,465	0	6,465	9	
	230,446	207,407	23,039	159,994	70,452		11%
10	106,969	143,486	(36,517)	72,333	34,636	10	-25%
11	7,388	(93,078)	100,466	5,500	1,888	11	-108%
12	19,912	21,421	(1,509)	14,580	5,332	12	-7%
	134,268	71,828	62,440	92,413	41,855		87%
13	3,601	3,258	343	3,089	512	13	11%
14	780	1,176	(396)	384	396	14	-34%
15	801	1,332	(531)	1,790	(989)	15	-40%
16	1,986	1,971	15	1,853	133	16	1%
17	3,884	2,574	1,310	2,395	1,489	17	51%
18	10,871	7,683	3,188	5,675	5,196	18	42%
19	2,743	2,200	543	211	2,532	19	25%
20	894	1,447	(553)	583	310	20	-38%
21	463	965	(503)	500	(38)	21	-52%
22	1,551	1,561	(10)	1,532	19	22	-1%
23	228	1,500	(1,272)	45	183	23	-85%
24	204	85	119	0	204	24	140%
25	2,312	2,312	0	2,312	0	25	0%
26	370	100	270	0	370	26	270%
27	4,428	1,103	3,325	1,447	2,981	27	302%
	35,115	29,266	5,848	21,816	13,298		20%
28	0	0	0	0	0	28	
29	0	1,600	(1,600)	1,600	(1,600)	29	-100%
30	0	0	0	0	0	30	
31	15,893	35,830	(19,937)	0	15,893	31	-56%
32	0	0	0	0	0	32	
	15,893	37,430	(21,537)	1,600	14,293		
34	0	55	(55)	0	0	34	-100%
35	0	0	0	168	(168)	35	
36	1,326	166	1,160	0	1,326	36	700%
37	17,303	4,690	12,613	0	17,303	37	269%
38	0	0	0	0	0	38	
	18,629	4,911	13,718	168	18,460		279%
	203,905	143,436	60,469	115,998	87,907		42%

M Line	Statement of Activities July 2021						Statement of Activities July 2021					SOA Line
	Actual	Budget (Revised)	\$ Variance to Budget	Prior Yr Actual	\$ Variance to Prior Year		Actual	Budget (Revised)	\$ Variance to Budget	Prior Yr Actual	\$ Variance to Prior Year	
39	26,541	63,972	(37,430)	43,996	(17,455)	Surplus before GIK/Non-Cash Items	26,541	63,972	(37,430)	43,996	(17,455)	-59%
						Gift-In-Kind						
40	0	50,000	(50,000)	(7,206)	7,206	Gift-In-Kind Revenue	0	50,000	(50,000)	(7,206)	7,206	40 -100%
41	(7,617)	(50,000)	42,383	0	(7,617)	Gift-In-Kind Expenses	(7,617)	(50,000)	42,383	0	(7,617)	41 85%
	(7,617)	0	(7,617)	(7,206)	(410)	Net Gift-in-Kind	(7,617)	0	(7,617)	(7,206)	(410)	
	18,925	63,972	(45,047)	36,790	(17,865)	Surplus before Non-Cash Items	18,925	63,972	(45,047)	36,790	(17,865)	-70%
42	0	3,000	(3,000)	0	0	Special Projects Contributions	0	3,000	(3,000)	0	0	42 -100%
43	(13,014)	(10,800)	(2,214)	(8,139)	(4,875)	Depreciation	(13,014)	(10,800)	(2,214)	(8,139)	(4,875)	43 20%
44	0	0	0	0	0	Amortization	0	0	0	0	0	44
45	12,347	0	12,347	33,960	(21,613)	Unrealized Gain/(Loss) on Inv	12,347	0	12,347	33,960	(21,613)	45
46	0	0	0	0	0	Loss on Disposal of Asset	0	0	0	0	0	46
47	0	0	0	0	0	Loss on Inventory Valuation	0	0	0	0	0	47
	(667)	(7,800)	7,133	25,822	(26,488)	Non-Cash Items	(667)	(7,800)	7,133	25,822	(26,488)	91%
	18,258	56,172	(37,914)	62,611	(44,353)	Net Surplus (Deficit)	18,258	56,172	(37,914)	62,611	(44,353)	67%