

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER INC.  
DBA DENALI FAMILY SERVICES

Financial Statements and Supplementary Information

(With Independent Auditor's Report Thereon)

Years Ended June 30, 2018 and 2017

**Independent Auditor's Report**

Members of the Board of Directors  
Alternatives Community Mental Health Center Inc.  
DBA Denali Family Services  
Anchorage, Alaska

**Report on the Financial Statements**

We have audited the accompanying financial statement of Alternatives Community Mental Health Center, Inc. DBA Denali Family Services (a nonprofit organization), which comprise the statements of financial position as of June 30, 2018, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Members of the Board of Directors  
Alternatives Community Mental Health Center Inc.  
DBA Denali Family Services

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Alternatives Community Mental Health Center, Inc. DBA Denali Family Services as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### **Prior Period Financial Statements**

The financial statements of Alternatives Community Mental Health Center, Inc. DBA Denali Family Services as of June 30, 2017, were audited by other auditors whose report dated November 11, 2017, expressed an unmodified opinion on those statements.

### **Report on Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of Alaska Department of Health and Social Services Comprehensive Behavioral Health Treatment and Recovery FY18 – Schedules of Activities – budget and actual on pages 15-17 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Altman, Rogers & Co.*

Anchorage, Alaska  
September 25, 2018

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER INC.  
DBA DENALI FAMILY SERVICES

Table of Contents

	<u>Page</u>
<b>INDEPENDENT AUDITOR'S REPORT</b>	1-2
<b>FINANCIAL STATEMENTS:</b>	
Statements of Financial Position	3
Statements of Activities	4
Statements of Functional Expenses	5-6
Statements of Cash Flows	7
Notes to Financial Statements	8-14
<b>SUPPLEMENTARY INFORMATION:</b>	
Schedule of Activities – Budget and Actual	
Comprehensive Behavioral Health Treatment and Recovery FY18:	
Grant No. 602-208-18068	15
Grant No. 602-208-18069	16
Grant No. 602-208-18070	17

Alternatives Community Mental Health Center, Inc.  
DBA Denali Family Services

Statements of Financial Position

Years Ended June 30, 2018 and 2017

<u>Assets</u>	<u>2018</u>	<u>2017</u>
Current assets:		
Cash and cash equivalents	\$ 1,091,325	644,397
Receivables:		
Accounts receivable, net of allowance	668,477	661,974
Grants	43,897	18,900
Prepaid expenses	66,966	222,647
Total current assets	<u>1,870,665</u>	<u>1,547,918</u>
Non-current assets:		
Deposits	59,584	59,584
Property and equipment, net	222,801	236,887
Total non-current assets	<u>282,385</u>	<u>296,471</u>
	<u>\$ 2,153,050</u>	<u>1,844,389</u>
<u>Liabilities and Net Assets</u>		
Liabilities:		
Current:		
Accounts payable and accrued liabilities	228,164	130,970
Accrued payroll and related liabilities	244,023	249,785
Accrued annual leave	241,383	219,634
Current portion of long term debt	322,102	442,329
Total current liabilities	<u>1,035,672</u>	<u>1,042,718</u>
Non-Current Liabilities:		
Reorganization payables	1,813,824	2,053,824
Accrued Federal taxes	-	82,102
Total non-current liabilities	<u>1,813,824</u>	<u>2,135,926</u>
Total liabilities	<u>2,849,496</u>	<u>3,178,644</u>
Net assets:		
Unrestricted net assets:		
Invested in property and equipment	222,801	236,887
Undesignated	<u>(919,247)</u>	<u>(1,571,142)</u>
Total net assets	<u>(696,446)</u>	<u>(1,334,255)</u>
Total liabilities and net assets	<u>\$ 2,153,050</u>	<u>1,844,389</u>

See accompanying notes to the financial statements.

Alternatives Community Mental Health Center, Inc.  
DBA Denali Family Services

Statements of Activities

Years Ended June 30, 2018 and 2017

	2018	2017
UNRESTRICTED NET ASSETS		
Operating activities:		
Support:		
Individual and corporate	\$ 1,093	2,562
Grant	378,002	386,891
TOTAL SUPPORT	379,095	389,453
Revenues:		
Client service fees, net	12,109,159	10,538,203
Medical records fees	1,979	1,377
Rental income	-	43,258
Other	5,058	3,215
TOTAL REVENUE	12,116,196	10,586,053
TOTAL SUPPORT AND REVENUE	12,495,291	10,975,506
Expenses:		
Program services:		
Children's services	2,657,903	2,420,978
Case management services	1,401,038	1,362,233
Clinical services	2,024,587	1,878,403
Foster care	3,905,889	3,386,268
	9,989,417	9,047,882
Supporting services:		
General and administrative	1,840,260	1,767,433
TOTAL EXPENSES	11,829,677	10,815,315
Change in net assets from operating activities	665,614	160,191
Non-operating activities:		
Grants and contributions	355,500	-
Reorganization expenses	-	(17,239)
Depreciation	(33,699)	(36,212)
IT upgrade expenses	(349,606)	-
Change in net assets from non-operating activities	(27,805)	(53,451)
Increase (decrease) in unrestricted net assets	637,809	106,740
NET ASSETS, beginning of year	(1,334,255)	(1,440,995)
NET ASSETS, end of year	\$ (696,446)	(1,334,255)

See accompanying notes to the financial statements.

Alternatives Community Mental Health Center, Inc.  
DBA Denali Family Services

Statement of Functional Expense

Year Ended June 30, 2018 and 2017

2018

	Program Services						Total	Support Services Administration	Total Program and Support Services
	Children's Services	Case Management Services	Clinical Services	Foster Care	Total	Support Services Administration			
Personnel	\$ 2,270,045	1,086,230	1,666,696	556,510	5,579,481	1,141,066	6,720,547		
Stipends	-	4,750	-	3,126,955	3,131,705	-	3,131,705		
Occupancy	212,213	157,960	221,265	94,448	685,886	289,315	975,201		
Contractual services	19,436	36,605	49,367	20,884	126,292	145,226	271,518		
Insurance	-	-	-	17,253	17,253	108,215	125,468		
Supplies	19,973	6,884	3,521	1,550	31,928	21,836	53,764		
Travel and training	44,917	55,192	49,468	34,872	184,449	24,521	208,970		
Communications	34,045	21,481	21,521	9,277	86,324	28,855	115,179		
Subscriptions, licenses and fees	-	-	570	1,775	2,345	39,810	42,155		
Repair and maintenance	3,655	5,948	9,402	2,313	21,318	15,186	36,504		
Marketing and advertising	-	-	-	4,102	4,102	6,841	10,943		
Consumer assistance	51,776	25,049	2,010	2,000	80,835	35	80,870		
Postage and delivery	-	203	87	-	290	1,028	1,318		
Penalties and interest	-	-	-	-	-	7,725	7,725		
Other	1,843	736	680	33,950	37,209	10,601	47,810		
Operating expenses	2,657,903	1,401,038	2,024,587	3,905,889	9,989,417	1,840,260	11,829,677		
Depreciation and amortization	-	-	-	-	-	33,699	33,699		
IT upgrade expenses	-	-	-	-	-	349,606	349,606		
	\$ 2,657,903	1,401,038	2,024,587	3,905,889	9,989,417	2,223,565	12,212,982		

(Continued)

Alternatives Community Mental Health Center, Inc.  
DBA Denali Family Services

Statement of Functional Expense, Continued

2017

	Program Services						Total	Support Services Administration	Total Program and Support Services
	Children's Services	Case Management Services	Clinical Services	Foster Care	Total	Support Services Administration			
Personnel	\$ 2,026,091	1,048,906	1,518,020	549,236	5,142,253	1,139,094	6,281,347		
Stipends	-	-	-	2,650,555	2,650,555	-	2,650,555		
Occupancy	213,550	164,332	225,650	90,882	694,414	274,627	969,041		
Contractual services	16,770	31,231	46,755	17,535	112,291	185,237	297,528		
Insurance	35,292	9,335	17,900	16,586	79,113	35,134	114,247		
Supplies	13,499	3,941	7,073	2,835	27,348	15,814	43,162		
Travel and training	36,666	49,272	32,332	22,548	140,818	32,387	173,205		
Communications	30,445	20,373	21,003	7,960	79,781	36,246	116,027		
Subscriptions, licenses and fees	375	-	770	-	1,145	13,425	14,570		
Repair and maintenance	2,990	5,061	7,390	2,263	17,704	19,778	37,482		
Marketing and advertising	-	-	-	1,050	1,050	1,934	2,984		
Consumer assistance	44,622	29,280	1,280	1,480	76,662	-	76,662		
Postage and delivery	-	-	-	-	-	1,321	1,321		
Other	678	502	230	23,338	24,748	12,436	37,184		
Operating expenses	2,420,978	1,362,233	1,878,403	3,386,268	9,047,882	1,767,433	10,815,315		
Depreciation and amortization	26,479	3,166	-	-	29,645	6,567	36,212		
Reorganization expenses	-	-	-	-	-	17,239	17,239		
	\$ 2,447,457	1,365,399	1,878,403	3,386,268	9,077,527	1,791,239	10,868,766		

See accompanying notes to the financial statements

Alternatives Community Mental Health Center, Inc.  
DBA Denali Family Services

Statements of Cash Flows

Years Ended June 30, 2018 and 2017

	2018	2017
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 637,809	106,740
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	33,699	36,212
(Increase) decrease in assets:		
Accounts receivable	(6,503)	766,942
Grants receivable	(24,997)	1,389
Prepaid expenses	155,681	45,797
Increase (decrease) in liabilities:		
Accounts payable and accrued liabilities	97,194	(76,186)
Deferred revenue	-	(1,239,000)
Accrued payroll and related liabilities	(5,762)	30,776
Accrued annual leave	21,749	-
Net cash provided (used) by operating activities	908,870	(327,330)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment	(19,613)	(4,829)
Net cash provided (used) by investing activities	(19,613)	(4,829)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payment on reorganization payables and accrued federal taxes	(442,329)	(322,409)
Net increase (decrease) in cash and cash equivalents	446,928	(654,568)
Cash and cash equivalents, beginning of year	644,397	1,298,965
Cash and cash equivalents, end of year	\$ 1,091,325	644,397

See accompanying notes to the financial statements.

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER, INC.  
DBA DENALI FAMILY SERVICES

Notes to Financial Statements

June 30, 2018 and 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

Alternatives Community Mental Health Center, DBA Denali Family Services was incorporated in May 1995 to provide mental health programs and services in the State of Alaska. The organization receives its funding primarily from the State of Alaska through the Medicaid program and State grants.

Basis of Accounting and Presentation

The financial statements of Denali Family Services have been prepared on the accrual basis of accounting and accordingly reflect all the significant receivables, payables, and other liabilities. Revenues are recorded when earned and expenses are recorded when incurred.

The financial statement presentation reports information regarding its financial position and activities according to three classes of net assets. Unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Unrestricted

Net assets that are not restricted by purpose or time by outside donors.

Temporarily Restricted

The portion of the net assets from contributions and grants whose use is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the agency pursuant to those stipulations.

Permanently Restricted

The portion of the net assets from contributions and grants whose use is limited by donor-imposed stipulations that neither expire by the passage of time nor can be fulfilled or otherwise removed by actions of Denali Family Services.

Cash and cash equivalents

For purposes of the statements of cash flows, Denali Family Services considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Accounts Receivable

Accounts receivable consists primarily of billings to the State of Alaska for Medicaid reimbursements. Receivables are written off when all collection efforts have been exhausted and are deemed uncollectible on a case by case basis by management.

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER, INC.  
DBA DENALI FAMILY SERVICES

Notes to Financial Statements, Continued

Management believes that a portion of the accounts receivable are not collectible, therefore, an allowance of \$97,000 has been established.

Grants receivable

Recognition of state awards requires the fulfillment of certain conditions as set forth in the instrument of the award. These awards are on a reimbursement basis and revenues and receivables are reported only as expenditures are incurred related to the state awards.

Prepaid expenses

Payments made for items that will benefit periods beyond year-end are recorded as prepaid expenses.

Property and equipment

Property and equipment are stated at historical cost. Acquisitions in excess of \$5,000 are capitalized. Purchased assets are recorded at cost or estimated cost when original cost is not available. Contributed assets are recorded at acquisition value at the date of receipt. Depreciation is provided on the straight-line method over the estimated useful life of the asset (three to twenty years).

Revenue Recognition

Grant revenue – cost reimbursable grant revenues are recorded as earned when related expenses are incurred. Unearned grant receipts are deferred until expended for the purpose of the grant.

Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Functional Allocation of Expenses

The cost of providing the various programs and other activities has been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated between the program and the supporting services benefitted.

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER, INC.  
DBA DENALI FAMILY SERVICES

Notes to Financial Statements, Continued

Accrued vacation

Accrued vacation is accrued as earned by employees and recorded as an expense in the period earned.

Income Taxes

Denali Family Services is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Denali Family Services is exempt from State income taxes under the Alaska Nonprofit Corporation Act. Therefore, the accompanying statements do not reflect a provision for income taxes.

Although Denali Family Services is exempt from federal income taxes, any income derived from unrelated business activities is subject to the requirement of filing Federal Income Tax Form 990-T and a tax liability may be determined on these activities. The Organization believes that it has appropriate support for any tax positions taken, and as such does not have any uncertain tax position that are material to the financial statements. As of 2018 the tax years that remain subject to examination begins with 2016.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

The fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair values are based on quoted market prices when available.

2. RECEIVABLES

Receivables at June 30 consisted of the following:

	<u>2018</u>	<u>2017</u>
Medicaid and third party medical insurance receivable	\$ 765,532	759,029
Less: allowance for doubtful accounts	<u>(97,055)</u>	<u>(97,055)</u>
	\$ <u>668,477</u>	<u>661,974</u>

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER, INC.  
DBA DENALI FAMILY SERVICES

Notes to Financial Statements, Continued

3. PROPERTY AND EQUIPMENT

Depreciation and amortization expense for years ended June 30, 2018 and 2017 was \$33,699 and \$36,212, respectively. Equipment at June 30 consisted of the following:

	<u>2018</u>	<u>2017</u>
Leasehold improvements	\$ 454,864	454,864
Vehicles	67,066	53,947
Office furnishings	9,130	9,130
Equipment	<u>33,529</u>	<u>27,036</u>
	564,589	544,977
Less accumulated depreciation and amortization	<u>(341,788)</u>	<u>(308,090)</u>
	\$ <u>222,801</u>	<u>236,887</u>

4. OPERATING AND CAPITAL LEASES

Denali Family Services has entered into a non-cancelable lease with Noodlum Equities, Ltd., for office space to house both program and administrative services. The lease agreement extends through March 31, 2027. Monthly payments are \$40,100.

Denali Family Services has entered into 2 non-cancelable leases with James Murphy for office space to house both program and administrative services. The lease agreements both extend through December 31, 2027. Monthly lease payments are \$8,400 each.

Denali Family Services has entered into a non-cancelable lease with Carr Gottstein Properties for office space to house both program and administrative services. The lease agreement extends through December 31, 2022. Monthly payments are \$17,777.

Denali Family Services has entered into a non-cancellable lease with Arctic Office product to lease certain office equipment. The lease agreement extends through January 31, 2021. Monthly payments are \$2,188.

Minimum future rental payments under operating leases at June 30 are:

	<u>2018</u>	<u>2017</u>
2018	\$ -	886,285
2019	940,857	900,954
2020	964,253	859,178
2021	969,704	753,138
2022	773,462	745,950
2023	744,206	744,206
Thereafter	<u>3,126,142</u>	<u>1,891,486</u>
Total minimum future payments	\$ <u>7,518,624</u>	<u>6,781,197</u>

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER, INC.  
DBA DENALI FAMILY SERVICES

Notes to Financial Statements, Continued

5. EMPLOYEE BENEFIT PLANS

Effective March 1, 2004, Denali Family Services adopted a 403(b) plan providing for contributions of up to 3 percent of compensation after completion of 1 year of service. Contributions for the years ended June 30, 2018 and 2017 were \$31,998 and \$29,246, respectively.

Denali Family Services maintains a flexible spending plan covering medical insurance, medical expenses and dependent care assistance. Plan contributions are only made by employee elective deferrals.

6. CONCENTRATIONS

Denali Family Services received approximately 99% of its 2018 and 2017 revenue from the State of Alaska Medicaid program. A significant reduction in the level of this support, if this were to occur, could have a significant impact on Denali Family Services' programs and activities.

7. CONTINGENCIES

Amounts received or receivable from the State of Alaska and the federal government are subject to audit and adjustment. Any disallowed claims, including amounts already collected, could become a liability of Denali Family Services.

8. CONCENTRATIONS OF CREDIT RISK

Financial investments that are exposed to concentrations of credit risk consist of cash and accounts receivable. Denali Family Services maintains its cash balances for operations at Northrim Bank in non-interest-bearing accounts. The cash balances at Northrim bank are insured through the FDIC up to \$250,000. At June 30, Denali Family Services maintained unsecured balances of \$884,586 in 2018 and \$727,178 in 2017.

9. BANKRUPTCY FILING

During fiscal year 2012 substantial negative cash flow resulted in a \$1.5M loss from operating activities. As a result, on March 3, 2013, Denali Family Services filed a Chapter 11 bankruptcy petition in the United States Bankruptcy Court for the District of Alaska. Management implemented a system of reductions in staff salaries as well as vacating certain leases during the bankruptcy process and relocated operations to more affordable facilities.

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER, INC.  
DBA DENALI FAMILY SERVICES

Notes to Financial Statements, Continued

Under the protection of the U.S. Bankruptcy Court Denali Family Services developed a reorganization plan that included a negotiated plan of repayment of past due amounts with trade vendors and the Internal Revenue Service. The plan was approved by the US Bankruptcy Judge on October 9, 2013. Following confirmation of the plan three claims resulting from rejected leases remained unresolved. Denali Family Services filed objections to proofs of claim entered for 4600 Debarr Road, 11921 Palmer-Wasilla Highway and 7521 Brayton Drive. Decisions on the objections were delivered on November 18, 2013, March 3, 2014 and March 10, 2014, respectively. All prepetition claims have now been settled and will be paid on a pro rata basis in accordance with the reorganization plan.

Denali Family Services has agreed to a payment plan to the IRS totaling \$1,650,268 at a 3% interest rate over five years. Additionally, they have agreed to pay \$30,000 per quarter to other unsecured creditors until the IRS debt is paid in full, at which time the quarterly amount increases to a minimum of \$90,000 per quarter until the remaining debts are paid or October 2023, whichever comes first.

Future minimum payments on these amounts are:

	<u>2018</u>	<u>2017</u>
2018	\$ -	442,329
2019	322,102	322,102
2020	360,000	360,000
2021	360,000	360,000
2022	360,000	360,000
2023	360,000	360,000
Thereafter	<u>180,000</u>	<u>180,000</u>
	\$ <u>1,942,102</u>	<u>2,384,431</u>

Balances owed to the IRS and other unsecured creditors at year end include:

	<u>FY 18</u>	<u>FY 17</u>
Current IRS	\$ 82,102	\$ 322,329
Unsecured creditors	<u>240,000</u>	<u>120,000</u>
Total current	322,102	442,329
Non-current IRS	-	82,102
Unsecured creditors	<u>1,813,824</u>	<u>2,053,824</u>
Total non-current	<u>1,813,824</u>	<u>2,135,926</u>
Total bankruptcy debt	\$ <u>2,135,926</u>	\$ <u>2,578,255</u>

ALTERNATIVES COMMUNITY MENTAL HEALTH CENTER, INC.  
DBA DENALI FAMILY SERVICES

Notes to Financial Statements, Continued

The bankruptcy filing has a fixed quarterly payment plan and as such, the total unsecured claims recorded on the balance sheet are \$198,824 higher than the future payments due. The plan states that cash in excess of the three months of operating expenses will also be deposited into their unsecured claims account. However, it is unlikely that their cash will exceed this amount, as cash is only 9.22% of total operating expenses. If they do not meet this threshold by October 2023 then the remaining \$193,824 will be forgiven.

10. RECLASSIFICATIONS

Certain amounts presented in the prior year have been reclassified in order to conform with the current year's presentation.

11. SUBSEQUENT EVENTS

Management has evaluated subsequent events through, the date which the financial statements were available for issue. No events were identified that would require disclosure according to generally accepted accounting principles.

12. DESCRIPTION OF PROGRAM AND SUPPORTING SERVICES

Program Services:

*Children's Services:* Support health youth development and behavioral health treatment while building positive relationships between staff members and the children.

*Case Management Services:* Advocates and ensures client's rights are protected by helping develop a plan for services and resources, monitoring progress, and participating in the evaluation of clients to ensure that the plan is meeting the child and family's needs.

*Clinical Services:* Provides individual, family, and group therapy as well as psychiatric services such as medication management.

*Foster Care:* Provides intensive therapeutic support in a family setting where Foster Parents provide individualized rehabilitation services for children and youth 3-19 years of age in their homes.

Supporting Services:

*Support Services Administration:* Includes the functions necessary to maintain an adequate working environment;

SUPPLEMENTARY INFORMATION

Denali Family Services

Alaska Department of Health and Social Services  
 Comprehensive Behavioral Health Treatment and Recovery FY18

Grant No. 602-208-18068

Schedule of Activities - Budget and Actual

Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Support and revenue - State of Alaska	\$ 139,026	139,026	-
Expenses:			
Personnel	134,333	134,333	-
Supplies	4,693	4,693	-
Total expenses	<u>139,026</u>	<u>139,026</u>	<u>-</u>
Excess of support and revenue over expenses	<u>\$ -</u>	<u>-</u>	<u>-</u>

Denali Family Services

Alaska Department of Health and Social Services  
Comprehensive Behavioral Health Treatment and Recovery FY18

Grant No. 602-208-18069

Schedule of Activities - Budget and Actual

Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Support and revenue - State of Alaska	\$ <u>99,950</u>	<u>99,950</u>	<u>-</u>
Expenses:			
Personnel	<u>99,950</u>	<u>99,950</u>	<u>-</u>
Total expenses	<u>99,950</u>	<u>99,950</u>	<u>-</u>
Excess of support and revenue over expenses	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Denali Family Services

Alaska Department of Health and Social Services  
Comprehensive Behavioral Health Treatment and Recovery FY18

Grant No. 602-208-18070

Schedule of Activities - Budget and Actual

Year Ended June 30, 2018

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Support and revenue - State of Alaska	\$ <u>139,026</u>	<u>139,026</u>	<u>-</u>
Expenses:			
Personnel	128,835	128,835	-
Equipment	<u>10,191</u>	<u>10,191</u>	<u>-</u>
Total expenses	<u>139,026</u>	<u>139,026</u>	<u>-</u>
Excess of support and revenue over expenses	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>