

Arizona's Children Association
Balance Sheets
Internal Use Only--Draft for Discussion

	September 30, 2018	August 31, 2018	Current Month to Prior Month Change	September 30, 2017	Current Year to Prior Year Change
Cash	\$ 7,161,191	\$ 7,726,030	\$ (564,840)	\$ 4,426,246	\$ 2,734,944
Current Investments	2,049,681	2,054,358	(4,677)	1,881,618	168,063
Accounts Receivable, Net	2,298,743	1,831,648	467,095	4,176,445	(1,877,702)
United Way	7,275	7,275	-	7,275	-
Inventory	34,184	38,008	(3,824)	42,937	(8,753)
Prepaid & Other Current Assets	542,498	572,708	(30,210)	605,756	(63,258)
Total Current Assets	12,093,572	12,230,029	(136,457)	11,140,278	953,294
Fixed Assets, Net	515,412	530,160	(14,747)	584,065	(68,653)
Assets whose use is limited:					
Cash & cash equivalents	1,773,511	1,773,511	-	1,773,511	-
Marketable securities	443,362	443,362	-	443,362	-
Other Noncurrent Assets	469,090	469,750	(659)	476,594	(7,504)
Total Assets	\$ 15,294,947	\$ 15,446,811	\$ (151,864)	\$ 14,417,809	\$ 877,137
Liabilities & Net Assets:					
Current Portion Long-Term Debt	55,594	63,746	(8,152)	117,616	(62,022)
Current Portion of Capital Lease Obligation	-	-	-	4,824	(4,824)
Current Portion Deferred Compensation	37,031	36,954	77	271,759	(234,728)
Current Portion Deferred Rent	72,879	72,879	-	72,879	-
Accounts Payable	830,468	765,335	65,133	707,397	123,071
Accounts Payable -RBHA	671,550	671,550	-	914,033	(242,484)
Accrued Expenses	2,175,877	2,248,167	(72,290)	2,705,592	(529,715)
Deferred Revenue - RBHA	2,926,913	2,519,627	407,286	(0)	2,926,913
Deferred Revenue - Events	77,518	52,030	25,488	29,397	48,121
Other Liabilities	42,890	42,890	-	47,600	(4,710)
Total Current Liabilities	6,890,718	6,473,176	417,542	4,871,097	2,019,621
Long Term Debt	5,788	7,691	(1,902)	61,312	(55,524)
Deferred Rent Payable	640,109	567,645	72,464	350,253	289,856
Other Noncurrent Liabilities	151,750	117,750	34,000	181,370	(29,620)
Total Liabilities	\$ 7,688,365	\$ 7,166,261	\$ 522,104	\$ 5,464,032	\$ 2,224,333
Net Assets:					
Unrestricted - Board Designated	1,364,605	1,364,605	-	1,364,605	-
Unrestricted	6,895,590	6,895,590	-	7,332,811	(437,221)
Temporarily Restricted	250,221	250,221	-	431,271	(181,050)
Permanently Restricted	443,362	443,362	-	443,362	-
Revenue Over (Under) Expense	(1,347,196)	(673,228)	(673,968)	(618,271)	(728,925)
Total Net Assets	\$ 7,606,581	\$ 8,280,549	\$ (673,968)	\$ 8,953,778	\$ (1,347,196)
Total Liab & Net Assets	\$ 15,294,947	\$ 15,446,811	\$ (151,864)	\$ 14,417,809	\$ 877,137

Arizona Children's Association
 Balance Sheets
 Internal Use Only--Draft for Discussion
 09/30/2018

	<u>September 2018</u>	<u>August 2018</u>	<u>September 2017</u>
Current Ratio	1.8	1.9	2.3
Current ratio indicates the number of times current assets will pay off current liabilities Expressed as a multiple; historically minimum benchmark is 2:1			

Acid Test Ratio	1.7	1.8	2.2
Acid test compares current liabilities with quick assets (cash or equivalent) Expressed as a multiple; historically minimum benchmark is not less than 1			

Calculation for Board			
Defensive Interval	52	52	30
How many days agency can continue to operate with present cash position Expressed in days of cash operating expense; benchmark would be at least 45 days			

Calculation for Contract - Cenpatico & Other			
Defensive Interval	67	66	43
Contract requirement not less than 30 days			

Accounts Receivable Aging		<u>Current</u>	<u>>30 days</u>	<u>>60 Days</u>	<u>>90 days</u>	
9/30/2018		1,745,562	993,120	60,730	313,413	3,112,825
		56%	32%	2%	10%	100%
8/31/2018		1,454,225	111,054	46,134	258,689	1,870,102
		77.8%	5.9%	2.5%	13.8%	100.0%
9/30/2017		2,552,598	1,210,734	33,539	477,548	4,274,420
		59.7%	28.3%	0.8%	11.2%	100.0%
9/30/2016		46.7%	33.2%	12.6%	7.5%	100.0%
9/30/2015		52.8%	35.3%	3.4%	8.5%	100.0%
9/30/2014		79.9%	5.2%	2.7%	12.2%	100.0%

Net Asset Category to Total Net Assets	<u>September 2018</u>	<u>August 2018</u>	<u>September 2017</u>
Unrestricted - Board Designated	17.9%	16.5%	15.2%
Unrestricted	72.9%	75.1%	75.0%
Temporarily Restricted	3.3%	3.0%	4.8%
Permanently Restricted	5.8%	5.4%	5.0%

Arizona's Children Association
Statements of Cash Flows
For the Twelve Months Ended September 30, 2018

	2018
Cash flows from operating activities:	
Increase/(Decrease) in net assets	\$ (1,347,196)
Adjustment to change in net assets for	
Depreciation & Amortization	220,849
(Gain)/Loss on sale of securities	(1,219)
(Unrealized gain)/loss on investments	(73,238)
(Gain)/Loss on disposal of assets	(4,169)
Bad Debts	150,560
Donated Stock	(5,632)
Changes in operating assets:	
(Increase)/decrease in accounts receivable	1,727,142
(Increase)/decrease in United Way receivable	-
(Increase)/decrease in Inventory	8,753
(Increase)/decrease in prepaid expenses	63,258
Changes in operating liabilities:	
Increase/(decrease) in accounts payable	123,071
Increase/(decrease) in acct. payable - RBHA	(242,484)
Increase/(decrease) in deferred compensation	(264,348)
Increase/(decrease) in deferred rent	289,856
Increase/(decrease) in accrued expenses	(529,715)
Increase/(decrease) in deferred revenue	2,975,034
Increase/(decrease) in due to/from Foundation	(4,710)
	3,085,811
Cash flows from investing activities:	
Purchases of securities	(131,808)
Proceeds from the sale of securities	43,835
Purchases of property and equipment	(152,196)
Proceeds from disposal of assets	4,169
Principal payments received from Note Receivable	7,504
	(228,496)
Cash flows from financing activities:	
Principal payments of long-term debt	(117,546)
Principal payments of capital lease obligation	(4,824)
Proceeds from long-term installment obligation	-
	(122,370)
Increase(Decrease) in cash and cash equivalents	2,734,944
Cash & cash equivalents, September 30, 2017	4,426,246
Cash & cash equivalents, September 30, 2018	\$ 7,161,190

Arizona's Children Association
Revenue/Expense Statement - Internal Use Only
For Month and 12 Months Ended 09/30/2018

12 Months Ended 09/30/2018

	Month Ended 09/30/2018 - Actual	Actual	Plan	Actual vs Plan \$Over (\$Under)	Actual vs Plan %Over (%Under)	12 Months Ended 09/30/2017	Prior Period \$Increase (\$Decrease)	Prior Period %Increase (%Decrease)				
Revenues:												
Total Public Revenues	\$ 3,420,657	\$ 45,947,034	\$ 52,039,503	\$ (6,092,469)	-12%	\$ 48,523,702	\$ (2,576,668)	-5%				
Total Program Services Fees	14,177	264,428	216,920	47,508	22%	244,271	20,157	8%				
Total Private Revenues	22,425	1,419,038	1,472,337	(53,299)	-4%	1,740,708	(321,671)	-18%				
Donated Goods/Services	11,587	362,813	303,117	59,696	20%	320,003	42,809	13%				
Other Revenue	534	198,523	12,862	185,661	1443%	39,399	159,124	404%				
Targeted Investment Program	-	566,464	566,513	(49)	0%	-	566,464	-				
Total Revenues	3,469,379	48,758,299	54,611,252	(5,852,953)	-11%	50,868,084	(2,109,785)	-4%				
Expenses:		% of Revenue	% of Revenue	% of Revenue		% of Revenue						
Total Compensation	2,541,226	73%	31,936,634	65%	34,587,058	63%	(2,650,424)	-8%	32,946,792	65%	(1,010,158)	-3%
Total Payroll Tax & Fringe	417,410	12%	5,186,049	11%	6,037,462	11%	(851,413)	-14%	5,520,959	11%	(334,910)	-6%
Total Professional Services	271,394	8%	2,836,022	6%	2,587,808	5%	248,214	10%	3,493,047	7%	(657,026)	-19%
Total Communications & Technology	160,742	5%	1,773,069	4%	2,214,648	4%	(441,579)	-20%	1,783,688	4%	(10,619)	-1%
Total Travel & Transportation	173,624	5%	1,817,935	4%	2,000,663	4%	(182,728)	-9%	1,776,865	3%	41,070	2%
Total Materials & Supplies	43,053	1%	966,782	2%	997,601	2%	(30,819)	-3%	966,287	2%	495	0%
Total Other Operating Expenses	124,103	4%	1,582,630	3%	1,578,644	3%	3,986	0%	1,468,308	3%	114,322	8%
Total Bad Debt Expense	-	0%	150,560	0%	211,051	0%	(60,491)	-29%	269,525	1%	(118,965)	-44%
Total Occupancy	348,095	10%	3,437,422	7%	3,389,578	6%	47,844	1%	2,903,042	6%	534,380	18%
Total Insurance	42,625	1%	397,542	1%	457,297	1%	(59,755)	-13%	399,819	1%	(2,276)	-1%
Total Depr'n & Amort'n	18,533	1%	220,849	0%	245,638	0%	(24,789)	-10%	236,175	0%	(15,326)	-6%
Total Expenses	4,140,805		50,305,493		54,307,448		(4,001,955)	-7%	51,764,506		(1,459,014)	-3%
Surplus (Deficit) from Operations	(671,425)		(1,547,194)		303,804		(1,850,998)	-609%	(896,423)		(650,771)	73%
Investment Income	(2,542)		195,829		28,817		167,012	580%	278,152		(82,322)	-30%
Non-operating - Gain on Sale of Property	-		4,169		-		4,169	-	-		4,169	-
Surplus (Deficit)	\$ (673,968)		\$ (1,347,196)		\$ 332,621		\$ (1,679,817)	-505%	\$ (618,271)		\$ (728,925)	118%

Arizona's Children Association-Behavioral Health
Revenue/Expense Statement - Internal Use Only
For Month and 12 Months Ended 09/30/2018

12 Months Ended 09/30/2018

	Month Ended	12 Months Ended 09/30/2018				12 Months Ended 09/30/2017	Prior Period \$Increase (\$Decrease)	Prior Period %Increase (%Decrease)				
	09/30/2018 - Actual	Actual	Plan	Actual vs Plan \$Over (\$Under)	Actual vs Plan %Over (%Under)							
Revenues:												
Cenpatico Fees	\$ 953,337	\$ 12,224,118	\$ 13,932,898	\$ (1,708,780)	-12%	\$ 13,193,555	\$ (969,436)	-7%				
Health Choice	93,716	1,472,669	1,715,219	(242,550)	-14%	1,360,548	112,121	8%				
Mercy-Maricopa	923,436	13,088,382	15,551,919	(2,463,537)	-16%	13,201,397	(113,016)	-1%				
CMDP	7,758	96,152	74,987	21,165	28%	74,334	21,818	29%				
Children Rehab Services	51,965	713,459	800,291	(86,832)	-11%	797,621	(84,162)	-11%				
Tribal Fees	-	-	58	(58)	-100%	43	(43)	-100%				
Other Public Revenues	(8)	4,459	2,694	1,765	66%	199,874	(195,415)	-98%				
Total Program Services Fees	4,993	50,598	59,060	(8,462)	-14%	33,687	16,911	50%				
Other Revenue	-	109,166	-	109,166	-	3,550	105,616	2975%				
Targeted Investment Program	-	566,464	566,513	(49)	0%	-	566,464	-				
Total Revenues	2,035,197	28,325,406	32,703,639	(4,378,233)	-13%	28,864,609	(539,203)	-2%				
Expenses:		% of Revenue	% of Revenue	% of Revenue		% of Revenue						
Total Compensation	1,443,957	71%	17,966,196	63%	19,678,261	60%	(1,712,065)	-9%	18,640,257	65%	(674,061)	-4%
Total Payroll Tax & Fringe	232,528	11%	2,875,646	10%	3,407,273	10%	(531,627)	-16%	3,062,540	11%	(186,894)	-6%
Total Professional Services	210,568	10%	1,822,997	6%	1,413,631	4%	409,366	29%	2,066,084	7%	(243,087)	-12%
Total Communications & Technology	77,095	4%	839,941	3%	1,014,951	3%	(175,010)	-17%	834,709	3%	5,232	1%
Total Travel & Transportation	96,980	5%	874,627	3%	819,544	3%	55,083	7%	802,389	3%	72,238	9%
Total Materials & Supplies	10,686	1%	131,075	0%	146,067	0%	(14,992)	-10%	135,839	0%	(4,765)	-4%
Total Other Operating Expenses	59,811	3%	713,198	3%	562,548	2%	150,650	27%	569,020	2%	144,178	25%
Total Bad Debt Expense	-	0%	9,988	0%	10,899	0%	(911)	-8%	10,817	0%	(829)	-8%
Total Occupancy	191,215	9%	1,987,543	7%	1,863,479	6%	124,064	7%	1,749,242	6%	238,301	14%
Total Insurance	18,707	1%	207,439	1%	211,030	1%	(3,591)	-2%	198,748	1%	8,691	4%
Total Depr'n & Amort'n	8,845	0%	108,615	0%	109,031	0%	(416)	0%	109,824	0%	(1,209)	-1%
Total M & G	269,987	13%	2,849,951	10%	3,060,940	9%	(210,989)	-7%	2,354,228	8%	495,723	21%
Total Expenses	2,620,380		30,387,216		32,297,654		(1,910,438)	-6%	30,533,699		(146,483)	0%
Surplus (Deficit) from Operations	(585,183)		(2,061,809)		405,985		(2,467,794)	-608%	(1,669,090)		(392,720)	24%
Investment Income	4		4,697		5,081		(384)	-8%	3,184		1,513	48%
Releases	36,707		62,922		-		62,922	-	32,445		30,477	94%
Surplus (Deficit)	\$ (548,472)		\$ (1,994,190)		\$ 411,066		\$ (2,405,256)	-585%	\$ (1,633,460)		\$ (360,730)	22%

Arizona's Children Association-Child Welfare
Revenue/Expense Statement - Internal Use Only
For Month and 12 Months Ended 09/30/2018

12 Months Ended 09/30/2018

	Month Ended			Actual vs Plan	Actual vs Plan	12 Months	Prior Period	Prior Period
	09/30/2018 -	Actual	Plan	\$Over	%Over			
	Actual	Actual	Plan	(\$Under)	(%Under)	09/30/2017	(\$Decrease)	(%Decrease)
Revenues:								
DCS Fees	\$ 1,083,962	\$ 14,292,121	\$ 15,860,031	\$ (1,567,910)	-10%	\$ 15,181,729	\$ (889,609)	-6%
Health Choice	-	-	-	-	-	18,681	(18,681)	-100%
Mercy-Maricopa	9,100	118,864	-	118,864	-	298,871	(180,007)	-60%
Cenpatco Fees	9,000	166,402	119,450	46,952	39%	349,099	(182,697)	-52%
State Grants	-	-	-	-	-	1,490	(1,490)	-100%
Contracts with Others	12,049	628,827	314,521	314,306	100%	710,422	(81,595)	-11%
Federal	46,512	534,612	446,667	87,945	20%	753,108	(218,496)	-29%
County	4,213	53,361	60,749	(7,388)	-12%	71,805	(18,444)	-26%
City	(20,948)	48,074	50,000	(1,926)	-4%	56,947	(8,873)	-16%
Other Public Revenues	(9,827)	(66,206)	-	(66,206)	-	115	(66,321)	-57872%
Total Program Services Fees	4,448	34,925	13,000	21,925	169%	35,306	(381)	-1%
Donated Goods/Services	11,587	111,663	82,000	29,663	36%	60,826	50,838	84%
Other Revenue	-	41,217	2,950	38,267	1297%	3,938	37,279	947%
Total Revenues	1,149,922	15,963,686	16,949,368	(985,682)	-6%	17,542,336	(1,578,650)	-9%
Expenses:								
Total Compensation	640,452	8,673,733	9,217,038	(543,305)	-6%	9,694,311	(1,020,578)	-11%
Total Payroll Tax & Fringe	111,030	1,464,478	1,714,383	(249,905)	-15%	1,687,850	(223,372)	-13%
Total Professional Services	53,443	922,901	914,899	8,002	1%	1,263,621	(340,720)	-27%
Total Communications & Technology	32,819	444,791	522,696	(77,905)	-15%	462,781	(17,990)	-4%
Total Travel & Transportation	61,058	748,489	863,679	(115,190)	-13%	764,224	(15,735)	-2%
Total Materials & Supplies	12,130	293,187	294,891	(1,704)	-1%	302,723	(9,536)	-3%
Total Other Operating Expenses	22,245	253,795	306,680	(52,885)	-17%	288,416	(34,620)	-12%
Total Bad Debt Expense	-	152,364	198,022	(45,658)	-23%	256,578	(104,214)	-41%
Total Occupancy	106,398	978,670	1,082,041	(103,371)	-10%	808,777	169,893	21%
Total Insurance	16,863	131,412	180,129	(48,717)	-27%	147,239	(15,827)	-11%
Total Depr'n & Amort'n	2,364	26,912	43,869	(16,957)	-39%	42,829	(15,917)	-37%
Total M & G	128,005	1,427,393	1,697,667	(270,274)	-16%	1,380,521	46,872	3%
Total Expenses	1,186,807	15,518,127	17,035,994	(1,517,867)	-9%	17,099,871	(1,581,744)	-9%
Surplus (Deficit) from Operations	(36,885)	445,559	(86,626)	532,185	-614%	442,465	3,094	1%
Investment Income	-	0	(3)	3	-101%	(18)	18	-100%
Releases	10,363	339,973	-	339,973	-	550,955	(210,982)	-38%
Surplus (Deficit)	\$ (26,522)	\$ 785,532	\$ (86,629)	\$ 872,161	-1007%	\$ 993,403	\$ (207,871)	-21%

Arizona's Children Association-Prevention
Revenue/Expense Statement - Internal Use Only
For Month and 12 Months Ended 09/30/2018

12 Months Ended 09/30/2018

	Month Ended	12 Months Ended 09/30/2018				12 Months Ended	Prior Period	Prior Period
	09/30/2018 - Actual	Actual	Plan	Actual vs Plan \$Over (\$Under)	Actual vs Plan %Over (%Under)			
Revenues:								
DCS Fees	\$ -	\$ 8,754	\$ 22,564	\$ (13,810)	-61%	\$ (4,653)	\$ 13,408	-288%
State Grants	178,060	1,989,369	2,121,425	(132,056)	-6%	1,524,633	464,736	30%
Contracts with Others	-	-	88,000	(88,000)	-100%	-	-	-
County	1,275	18,749	23,000	(4,251)	-18%	28,218	(9,469)	-34%
Total Program Services Fees	4,736	178,905	144,813	34,092	24%	175,244	3,662	2%
Total Private Revenues	-	113,113	194,070	(80,957)	-42%	192,887	(79,774)	-41%
Other Revenue	-	7,413	-	7,413	-	0	7,413	7412540%
Total Revenues	184,071	2,316,303	2,593,872	(277,569)	-11%	1,916,329	399,974	21%
Expenses:								
Total Compensation	104,124	1,413,425	1,512,153	(98,728)	-7%	1,217,612	195,813	16%
Total Payroll Tax & Fringe	18,455	260,683	257,614	3,069	1%	208,839	51,843	25%
Total Professional Services	942	23,762	50,076	(26,314)	-53%	66,924	(43,162)	-64%
Total Communications & Technology	5,872	56,474	55,504	970	2%	45,359	11,116	25%
Total Travel & Transportation	6,840	102,789	124,461	(21,672)	-17%	79,811	22,978	29%
Total Materials & Supplies	16,541	210,618	204,460	6,158	3%	172,208	38,409	22%
Total Other Operating Expenses	9,087	137,198	125,800	11,398	9%	84,792	52,406	62%
Total Occupancy	13,131	124,200	118,949	5,251	4%	84,507	39,693	47%
Total Insurance	968	15,046	21,276	(6,230)	-29%	15,039	7	0%
Total Depr'n & Amort'n	328	8,847	14,205	(5,358)	-38%	11,523	(2,676)	-23%
Total M & G	22,762	255,521	320,348	(64,827)	-20%	217,721	37,800	17%
Total Expenses	199,050	2,608,561	2,804,846	(196,285)	-7%	2,204,335	404,226	18%
Surplus (Deficit) from Operations	(14,979)	(292,258)	(210,974)	(81,284)	39%	(288,007)	(4,251)	1%
Investment Income	-	-	3	(3)	-100%	2	(2)	-100%
Releases	9,237	136,889	-	136,889	-	301,567	(164,677)	-55%
Surplus (Deficit)	\$ (5,742)	\$ (155,368)	\$ (210,971)	\$ 55,603	-26%	\$ 13,561	\$ (168,930)	-1246%

Arizona's Children Association-Speciality Services
Revenue/Expense Statement - Internal Use Only
For Month and 12 Months Ended 09/30/2018

12 Months Ended 09/30/2018

	Month Ended			Actual vs Plan	Actual vs Plan	12 Months	Prior Period	Prior Period				
	09/30/2018 -	Actual	Plan	\$Over	%Over	Ended	\$Increase	%Increase				
	Actual	Actual	Plan	(\$Under)	(%Under)	09/30/2017	(\$Decrease)	(%Decrease)				
Revenues:												
DCS Fees	\$ 2,160	\$ 33,735	\$ 55,000	\$ (21,265)	-39%	\$ 72,490	\$ (38,755)	-53%				
Cenpatico Fees	22,398	215,731	335,000	(119,269)	-36%	333,165	(117,434)	-35%				
State Grants	40,590	274,811	423,729	(148,918)	-35%	257,966	16,845	7%				
County	1,353	23,292	25,000	(1,708)	-7%	23,402	(110)	0%				
Other Public Revenues	730	7,834	15,000	(7,166)	-48%	17,659	(9,825)	-56%				
Total Private Revenues	-	765	-	765	-	-	765	-				
Other Revenue	-	1,437	-	1,437	-	-	1,437	-				
Total Revenues	67,230	557,605	853,729	(296,124)	-35%	704,681	(147,076)	-21%				
Expenses:		% of	% of	% of		% of						
		Revenue	Revenue	Revenue		Revenue						
Total Compensation	42,291	63%	410,884	74%	535,693	63%	(124,809)	-23%	435,420	62%	(24,536)	-6%
Total Payroll Tax & Fringe	7,651	11%	57,557	10%	103,773	12%	(46,216)	-45%	68,135	10%	(10,578)	-16%
Total Professional Services	250	0%	2,317	0%	2,662	0%	(345)	-13%	2,202	0%	115	5%
Total Communications & Technology	1,575	2%	16,336	3%	20,180	2%	(3,844)	-19%	16,439	2%	(103)	-1%
Total Travel & Transportation	325	0%	1,259	0%	3,838	0%	(2,579)	-67%	1,199	0%	60	5%
Total Materials & Supplies	1,219	2%	5,980	1%	22,879	3%	(16,899)	-74%	4,712	1%	1,267	27%
Total Other Operating Expenses	2,884	4%	13,448	2%	17,516	2%	(4,068)	-23%	11,718	2%	1,730	15%
Total Bad Debt Expense	-	0%	(11,792)	-2%	2,130	0%	(13,922)	-654%	2,130	0%	(13,922)	-654%
Total Occupancy	5,138	8%	40,108	7%	35,697	4%	4,411	12%	37,520	5%	2,587	7%
Total Insurance	299	0%	3,642	1%	5,291	1%	(1,649)	-31%	4,234	1%	(593)	-14%
Total Depr'n & Amort'n	181	0%	1,915	0%	1,864	0%	51	3%	2,026	0%	(111)	-5%
Total M & G	7,054	10%	63,954	11%	98,062	11%	(34,108)	-35%	59,836	8%	4,118	7%
Total Expenses	68,867		605,606		849,585		(243,979)	-29%	645,573		(39,966)	-6%
Surplus (Deficit) from Operations	(1,636)		(48,001)		4,144		(52,145)	-1258%	59,109		(107,110)	-181%
Investment Income	-		(57)		4		(61)	-1514%	9		(66)	-728%
Releases	262		15,177		-		15,177	-	14,230		948	7%
Surplus (Deficit)	\$ (1,375)		\$ (32,880)		\$ 4,148		\$ (37,028)	-893%	\$ 73,347		\$ (106,228)	-145%

Arizona's Children Association-Development & Marketing
Revenue/Expense Statement - Internal Use Only
For Month and 12 Months Ended 09/30/2018

	Month Ended 09/30/2018 - Actual	12 Months Ended 09/30/2018				12 Months Ended 09/30/2017	Prior Period (\$Decrease)	Prior Period (%Decrease)
		Actual	Plan	Actual vs Plan (\$Over (\$Under)	Actual vs Plan %Over (%Under)			
Revenues:								
Other Governmental Grants	\$ -	\$ -	\$ 1,056	\$ (1,056)	-100%	\$ 1,000	\$ (1,000)	-100%
Other Revenue	10,000	1,435	-	1,435	-	36	1,399	3885%
Individual Contributions	17,079	313,487	235,193	78,294	33%	241,491	71,997	30%
Corporate Contributions	(2,579)	332,525	318,684	13,841	4%	367,312	(34,787)	-9%
Foundation Grants/Contributions	917	195,462	368,688	(173,226)	-47%	315,378	(119,916)	-38%
Fundraising-Total**	3,639	419,819	309,931	109,888	35%	290,039	129,781	45%
Other Private Revenue	3,369	43,866	45,771	(1,905)	-4%	105,412	(61,546)	-58%
Donated Goods/Services	-	251,149	221,117	30,032	14%	259,178	(8,029)	-3%
Total Revenues	32,425	1,557,743	1,500,440	57,303	4%	1,579,846	(22,103)	-1%
Expenses:								
Total Compensation	32,109	445,715	452,070	(6,355)	-1%	445,930	(215)	0%
Total Payroll Tax & Fringe	4,762	65,944	71,447	(5,503)	-8%	68,276	(2,332)	-3%
Total Professional Services	2,938	26,114	43,722	(17,608)	-40%	21,575	4,540	21%
Total Communications & Technology	2,318	36,800	40,429	(3,629)	-9%	31,346	5,454	17%
Total Travel & Transportation	628	8,763	8,835	(72)	-1%	8,699	64	1%
Total Materials & Supplies	954	296,271	298,089	(1,818)	-1%	322,527	(26,256)	-8%
Total Other Operating Expenses	9,153	186,960	209,942	(22,982)	-11%	221,100	(34,140)	-15%
Total Occupancy	5,757	48,262	50,833	(2,571)	-5%	43,762	4,500	10%
Total Insurance	602	5,041	5,386	(345)	-6%	4,780	261	5%
Total Depr'n & Amort'n	125	1,877	1,484	393	26%	1,580	297	19%
Total M & G	4,933	58,776	65,071	(6,295)	-10%	45,689	13,087	29%
Total Expenses	64,279	1,180,523	1,247,308	(66,785)	-5%	1,215,264	(34,741)	-3%
Surplus (Deficit) from Operations	(31,854)	377,220	253,132	124,088	49%	364,582	12,638	3%
Investment Income	-	-	-	-	-	2	(2)	-100%
Releases	(59,089)	(561,564)	-	(561,564)	-	(900,092)	338,528	-38%
Surplus (Deficit)	\$ (90,943)	\$ (184,343)	\$ 253,132	\$ (437,475)	-173%	\$ (535,508)	\$ 351,165	-66%
** Does not include advance event revenues of	\$ 25,488	\$ 77,518						

Development & Marketing Breakout	
Development Revenue	\$ 32,425
Development Expense	35,911
Surplus (Deficit) from Operations	(3,486)
Releases	(59,134)
Net Development	(62,619)
Marketing Revenue	-
Marketing Expense	28,368
Surplus (Deficit) from Operations	(28,368)
Releases	44
Net Marketing	\$ (28,324)

Arizona's Children Association-M&G
Revenue/Expense Statement - Internal Use Only
For Month and 12 Months Ended 09/30/2018

	Month Ended 09/30/2018 - Actual	12 Months Ended 09/30/2018				12 Months Ended 09/30/2017	Prior Period \$Increase (\$Decrease)	Prior Period %Increase (%Decrease)
		Actual	Plan	Actual vs Plan	Actual vs Plan			
				\$Over (\$Under)	%Over (%Under)			
Revenues:								
Other Revenue	\$ 534	\$ 37,556	10,204	\$ 27,352	268%	\$ 260,283	\$ (222,727)	-86%
Total Revenues	534	37,556	10,204	27,352	268%	260,283	(222,727)	-86%
Expenses:								
Total Compensation	278,294	3,026,681	3,191,843	(165,162)	-5%	2,513,262	513,420	20%
Total Payroll Tax & Fringe	42,985	461,742	482,972	(21,230)	-4%	425,318	36,423	9%
Total Professional Services	3,253	37,930	162,818	(124,888)	-77%	72,641	(34,711)	-48%
Total Communications & Technology	41,063	374,470	560,888	(186,418)	-33%	388,067	(13,597)	-4%
Total Travel & Transportation	7,794	82,008	180,306	(98,298)	-55%	120,542	(38,534)	-32%
Total Materials & Supplies	1,216	23,843	31,215	(7,372)	-24%	22,650	1,193	5%
Total Other Operating Expenses	21,229	286,375	356,158	(69,783)	-20%	303,876	(17,501)	-6%
Total Occupancy	26,456	260,360	238,579	21,781	9%	179,232	81,128	45%
Total Insurance	5,185	34,963	34,185	778	2%	29,778	5,185	17%
Total Depr'n & Amort'n	6,689	72,683	75,185	(2,502)	-3%	68,393	4,290	6%
Total M & G	(432,741)	(4,655,595)	(5,242,088)	586,493	-11%	(4,057,995)	(597,600)	15%
Total Expenses	1,422	5,460	72,061	(66,601)	-92%	65,765	(60,305)	-92%
Surplus (Deficit) from Operations	(888)	32,096	(61,857)	93,953	-152%	194,518	(162,422)	-83%
Dividends & Interest								
Dividends & Interest	7,587	116,425	23,732	92,693	391%	94,507	21,918	23%
Unrealized Gain(Loss) Investments	(10,133)	72,707	-	72,707	-	133,130	(60,424)	-45%
Realized Gain(Loss) Investments	-	2,057	-	2,057	-	47,335	(45,278)	-96%
Non-operating - Gain on Sale of Property	-	4,169	-	4,169	-	-	4,169	-
Releases	2,521	6,601	-	6,601	-	895	5,706	637%
Surplus (Deficit)	\$ (914)	\$ 234,054	\$ (38,125)	\$ 272,179	-714%	\$ 470,386	\$ (236,332)	-50%

Board Summary - Internal Use Only
Programming by Line of Business
For Month and 12 Months Ended 09/30/2018

	Month Ended 09/30/2018			12 Months Ended 09/30/2018		
	Revenue	Expense	Net	Revenue	Expense	Net
Behavioral Health:						
HCIC	\$ 94,202	\$ 124,752	\$ (30,551)	\$ 1,477,723	\$ 1,647,898	\$ (170,174)
Mercy Maricopa Integrated Care	1,003,387	1,366,210	(362,823)	14,330,387	15,634,811	(1,304,425)
Cenpatico	937,608	1,129,418	(191,809)	12,517,296	13,104,507	(587,210)
Behavioral Health Subtotal	2,035,197	2,620,380	(585,183)	28,325,406	30,387,216	(2,061,809)
Other Income(Expense)	36,711		36,711	67,620		67,620
Total Behavioral Health	\$ 2,071,908	\$ 2,620,380	\$ (548,472)	\$ 28,393,026	\$ 30,387,216	\$ (1,994,190)
Child Welfare:						
Foster Care	\$ 632,657	\$ 560,002	\$ 72,656	\$ 8,227,645	\$ 7,315,211	\$ 912,434
HCTC	-	-	-	-	-	-
Kinship	42,262	87,713	(45,451)	741,404	1,050,179	(308,775)
Family Preservation	143,933	177,069	(33,137)	2,836,141	3,000,055	(163,915)
Young Adult Services	240,105	242,535	(2,430)	2,890,716	2,682,190	208,526
Parent Aide	84,263	103,528	(19,265)	1,114,311	1,261,788	(147,477)
Building Resilient Families	6,702	15,960	(9,258)	153,469	208,703	(55,234)
Child Welfare Subtotal	1,149,922	1,186,807	(36,885)	15,963,686	15,518,127	445,559
Other Income(Expense)	10,363		10,363	339,973		339,973
Total Child Welfare	\$ 1,160,285	\$ 1,186,807	\$ (26,522)	\$ 16,303,659	\$ 15,518,127	\$ 785,532
Prevention:						
First Things First funding	\$ 128,369	\$ 103,542	\$ 24,826	\$ 1,293,173	\$ 1,387,434	\$ (94,261)
New Directions	54,427	81,451	(27,024)	886,942	990,124	(103,183)
The Parent Connection	1,275	12,679	(11,404)	132,564	209,321	(76,757)
Other Prevention Programs	-	1,377	(1,377)	3,625	21,681	(18,057)
Prevention Subtotal	184,071	199,050	(14,979)	2,316,303	2,608,561	(292,258)
Other Income(Expense)	9,237		9,237	136,889		136,889
Total Prevention	\$ 193,307	\$ 199,050	\$ (5,742)	\$ 2,453,192	\$ 2,608,561	\$ (155,368)
Specialty Services:						
Las Familias	\$ 50,229	\$ 49,422	\$ 806	\$ 499,618	\$ 513,218	\$ (13,600)
DPS - VOCA	17,002	19,445	(2,443)	57,987	92,388	(34,401)
Specialty Services Subtotal	67,230	68,867	(1,636)	557,605	605,606	(48,001)
Other Income(Expense)	262		262	15,121		15,121
Total Specialty Services	\$ 67,492	\$ 68,867	\$ (1,375)	\$ 572,726	\$ 605,606	\$ (32,880)
Total Programming	\$ 3,492,993	\$ 4,075,104	\$ (582,111)	\$ 47,722,603	\$ 49,119,510	\$ (1,396,907)
Development						
	32,425	64,279	(31,854)	1,557,743	1,180,523	377,220
Other Income(Expense)	(59,089)		(59,089)	(561,564)		(561,564)
Total Development	\$ (26,664)	\$ 64,279	\$ (90,943)	\$ 996,180	\$ 1,180,523	\$ (184,343)
M&G						
	534	1,422	(888)	37,556	5,460	32,096
Other Income(Expense)	(25)		(25)	201,959		201,959
Total M&G	\$ 509	\$ 1,422	\$ (914)	\$ 239,514	\$ 5,460	\$ 234,054
Total	\$ 3,466,837	\$ 4,140,805	\$ (673,968)	\$ 48,958,297	\$ 50,305,493	\$ (1,347,196)