

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

	Current Month to Prior			Current Year to Prior	
	December 31, 2018	November 30, 2018	Month Change	December 31, 2017	Year Change
Cash	\$ 4,704,325	\$ 1,490,416	\$ 3,213,909	\$ 5,355,454	\$ (651,129)
Current Investments	1,803,733	1,928,477	(124,744)	1,968,194	(164,461)
Accounts Receivable, Net	6,825,344	6,557,021	268,323	3,243,271	3,582,072
United Way	7,275	7,275	-	7,275	-
Inventory	32,570	34,184	(1,614)	37,289	(4,720)
Prepaid & Other Current Assets	618,602	643,333	(24,731)	609,329	9,273
Total Current Assets	13,991,849	10,660,705	3,331,144	11,220,813	2,771,036
Fixed Assets, Net	2,622,475	2,629,355	(6,880)	561,820	2,060,655
Assets whose use is limited:					
Cash & cash equivalents	408,906	1,773,511	(1,364,605)	1,773,511	(1,364,605)
Marketable securities	443,362	443,362	-	443,362	-
Other Noncurrent Assets	467,096	467,763	(668)	474,758	(7,663)
Total Assets	\$ 17,933,687	\$ 15,974,696	\$ 1,958,991	\$ 14,474,264	\$ 3,459,423
Liabilities & Net Assets:					
Current Portion Long-Term Debt	30,910	39,176	(8,265)	119,322	(88,412)
Line of Credit	1,000,000	-	1,000,000	-	1,000,000
AzCH Loan	1,800,000	-	1,800,000	-	1,800,000
Current Portion Deferred Compensation	37,031	37,031	-	271,759	(234,728)
Current Portion Deferred Rent	-	-	-	72,879	(72,879)
Accounts Payable	477,498	586,940	(109,442)	675,887	(198,389)
Accounts Payable -RBHA	2,917,125	2,917,125	-	863,740	2,053,384
Accrued Expenses	1,832,557	1,638,911	193,646	2,005,117	(172,560)
Deferred Revenue - RBHA	188,854	420,931	(232,077)	798,962	(610,108)
Deferred Revenue - Events	568	132,552	(131,984)	-	568
Other Liabilities	47,890	47,890	-	47,600	290
Total Current Liabilities	8,332,433	5,820,555	2,511,879	4,855,265	3,477,168
Long Term Debt	-	1,943	(1,943)	30,855	(30,855)
Deferred Rent Payable	3,029,662	2,961,998	67,664	350,253	2,679,409
Other Noncurrent Liabilities	151,750	151,750	(0)	181,370	(29,620)
Total Liabilities	\$ 11,513,845	\$ 8,936,245	\$ 2,577,600	\$ 5,417,743	\$ 6,096,103
Net Assets:					
Unrestricted - Board Designated	1,364,605	1,364,605	-	1,364,605	-
Unrestricted	6,631,406	6,631,406	-	6,896,115	(264,709)
Temporarily Restricted	250,221	250,221	-	249,696	525
Permanently Restricted	443,362	443,362	-	443,362	-
Revenue Over (Under) Expense	(2,269,752)	(1,651,143)	(618,609)	102,744	(2,372,496)
Total Net Assets	\$ 6,419,842	\$ 7,038,451	\$ (618,609)	\$ 9,056,522	\$ (2,636,680)
Total Liab & Net Assets	\$ 17,933,687	\$ 15,974,696	\$ 1,958,991	\$ 14,474,264	\$ 3,459,423

Arizona Children's Association
Balance Sheets
Internal Use Only--Draft for Discussion
12/31/2018

	<u>December 2018</u>	<u>November 2018</u>	<u>December 2017</u>
Current Ratio	1.7	1.8	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	1.6	1.7	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	36	21	36
---------------------------	-----------	-----------	-----------

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	50	35	71
---------------------------	-----------	-----------	-----------

Contract requirement not less than 30 days

Child Welfare Accounts Receivable Aging

	<u>Current</u>	<u>>30 days</u>	<u>>60 Days</u>	<u>>90 days</u>	
12/31/2018	1,235,093	1,107,157	196,772	299,712	2,838,734
	44%	39%	7%	11%	100%
11/30/2018	1,400,499	1,154,889	87,262	270,273	2,912,923
	48.1%	39.6%	3.0%	9.3%	100.0%
12/31/2017	1,523,698	1,130,003	78,929	356,743	3,089,373
	49.3%	36.6%	2.6%	11.5%	100.0%
12/31/2016	54.0%	29.8%	0.9%	15.4%	100.0%
12/31/2015	44.0%	36.4%	7.8%	11.9%	100.0%
12/31/2014	72.1%	17.2%	3.9%	6.8%	100.0%

Net Asset Category to Total Net Assets

	<u>December 2018</u>	<u>November 2018</u>	<u>December 2017</u>
Unrestricted - Board Designated	21.3%	19.4%	15.1%
Unrestricted	67.9%	70.8%	77.3%
Temporarily Restricted	3.9%	3.6%	2.8%
Permanently Restricted	6.9%	6.3%	4.9%

Arizona's Children Association
Statements of Cash Flows
For the Three Months Ended December 31, 2018

Cash flows from operating activities:	
Increase/(Decrease) in net assets	\$ (2,269,752)
Adjustment to change in net assets for	
Depreciation & Amortization	54,370
(Unrealized gain)/loss on investments	299,435
(Gain)/Loss on disposal of assets	(1,562)
Changes in operating assets:	
(Increase)/decrease in accounts receivable	(4,098,571)
(Increase)/decrease in Inventory	1,614
(Increase)/decrease in prepaid expenses	(76,104)
Changes in operating liabilities:	
Increase/(decrease) in accounts payable	(352,970)
Increase/(decrease) in deferred rent	183,792
Increase/(decrease) in accrued expenses	(342,654)
Increase/(decrease) in deferred revenue	111,904
	<u>(6,490,497)</u>
Cash flows from investing activities:	
Purchases of securities	(53,487)
Purchases of property and equipment	(13,544)
Proceeds from disposal of assets	1,562
Principal payments received from Note Receivable	1,994
Transfer from board designated reserve	1,364,605
	<u>1,301,130</u>
Cash flows from financing activities:	
Borrowings/(Repayments) Line of Credit	1,000,000
Borrowings/(Repayments) AzCH Loan	1,800,000
Principal payments of long-term debt	(30,472)
Principal payments of capital lease obligation	-
Proceeds from long-term installment obligation	-
	<u>2,769,528</u>
Increase(Decrease) in cash and cash equivalents	<u>(2,419,838)</u>
Cash & cash equivalents, September 30, 2018	<u>7,124,163</u>
Cash & cash equivalents, December 31, 2018	<u>\$ 4,704,325</u>

Arizona's Children Association
Revenue/Expense Statement - Internal Use Only
For Month and 3 Months Ended 12/31/2018

3 Months Ended 12/31/2018

	Month Ended 12/31/2018 - Actual	3 Months Ended 12/31/2018		Actual vs Plan		3 Months Ended 12/31/2017	Prior Period \$Increase (\$Decrease)	Prior Period %Increase (%Decrease)	
		Actual	Plan	\$Over (\$Under)	%Over (%Under)				
Revenues:									
AHCCCS Fees	\$ 1,736,002	\$ 5,875,236	\$ 7,635,627	\$ (1,760,391)	-23%	\$ 7,068,974	\$ (1,193,738)	-17%	
DCS Fees	1,062,509	3,347,200	3,456,393	(109,193)	-3%	3,560,497	(213,296)	-6%	
Other Public Revenues	270,250	790,892	1,050,756	(259,864)	-25%	703,637	87,256	12%	
Contracts with Others	11,004	28,314	17,895	10,419	58%	195,205	(166,891)	-85%	
Program Service Fees	31,582	127,043	64,773	62,270	96%	67,449	59,594	88%	
Private Revenues	453,330	572,059	377,490	194,569	52%	733,816	(161,757)	-22%	
Other Revenue	5,342	10,489	40,785	(30,296)	-74%	3,302	7,187	218%	
Targeted Investment Program	-	-	375,000	(375,000)	-100%	-	-	-	
Total Revenues	3,570,018	10,751,234	13,018,719	(2,267,485)	-17%	12,332,879	(1,581,646)	-13%	
Expenses:									
		% of Revenue	% of Revenue	% of Revenue		% of Revenue			
Compensation	2,719,201	76%	8,416,364	78%	8,431,929	65%	(15,565)	0%	
Payroll Tax & Fringe	442,030	12%	1,375,043	13%	1,400,616	11%	(25,573)	-2%	
Professional Services	134,210	4%	514,717	5%	468,978	4%	45,739	10%	
Communications & Technology	167,954	5%	435,715	4%	576,267	4%	(140,552)	-24%	
Travel & Transportation	108,644	3%	410,361	4%	457,584	4%	(47,223)	-10%	
Materials & Supplies	60,220	2%	171,792	2%	230,247	2%	(58,455)	-25%	
Other Operating Expenses	97,226	3%	345,419	3%	398,712	3%	(53,293)	-13%	
Bad Debt Expense	-	0%	-	0%	45,168	0%	(45,168)	-100%	
Occupancy	286,441	8%	964,552	9%	877,965	7%	86,587	10%	
Insurance	34,625	1%	100,694	1%	93,873	1%	6,821	7%	
Depreciation & Amortization	17,931	1%	54,370	1%	67,332	1%	(12,962)	-19%	
Total Expenses	4,068,481		12,789,029		13,048,671		(259,642)	-2%	
Surplus (Deficit) from Operations	(498,463)		(2,037,796)		(29,952)		(2,007,844)	6704%	
Dividends & Interest	52,919		66,129		26,058		40,071	154%	
Unrealized Gain (Loss) on Investments	(173,083)		(299,666)		3,750		(303,416)	-8091%	
Realized Gain (Loss) on Investments	19		19		-		19	-	
Gain (Loss) on Asset Disposition	-		1,562		-		1,562	-	
Surplus (Deficit)	\$ (618,609)		\$ (2,269,752)		\$ (144)		\$ (2,269,608)	1576116%	
							7,674	(2,045,470)	-26653%
								15,083	30%
								(343,690)	-781%
								19	-
								1,562	-
							\$ 102,744	\$ (2,372,496)	-2309%

Arizona's Children Association-Behavioral Health
Revenue/Expense Statement - Internal Use Only
For Month and 3 Months Ended 12/31/2018

3 Months Ended 12/31/2018

	Month Ended 12/31/2018 - Actual	3 Months Ended 12/31/2018		Actual vs Plan		3 Months Ended 12/31/2017	Prior Period \$Increase (\$Decrease)	Prior Period %Increase (%Decrease)
		Actual	Plan	\$Over (\$Under)	%Over (%Under)			
Revenues:								
AHCCCS Fees	\$ 1,696,896	\$ 5,752,891	\$ 7,541,169	\$ (1,788,278)	-24%	\$ 6,907,193	\$ (1,154,302)	-17%
Program Service Fees	19,563	73,732	9,435	64,297	681%	12,295	61,437	500%
Private Revenues	-	994	-	994	-	-	994	-
Other Revenue	-	217	35,907	(35,690)	-99%	-	217	-
Targeted Investment Program	-	-	375,000	(375,000)	-100%	-	-	-
Total Revenues	1,716,459	5,827,834	7,961,511	(2,133,677)	-27%	6,919,487	(1,091,653)	-16%
Expenses:								
		% of Revenue		% of Revenue		% of Revenue		% of Revenue
Compensation	1,589,073	93%	4,888,082	84%	4,782,969	60%	105,113	2%
Payroll Tax & Fringe	251,254	15%	793,034	14%	804,960	10%	(11,926)	-1%
Professional Services	77,816	5%	374,111	6%	325,194	4%	48,917	15%
Communications & Technology	68,484	4%	206,498	4%	237,417	3%	(30,919)	-13%
Travel & Transportation	52,857	3%	199,606	3%	203,982	3%	(4,376)	-2%
Materials & Supplies	13,995	1%	35,864	1%	33,840	0%	2,024	6%
Other Operating Expenses	29,912	2%	116,657	2%	182,406	2%	(65,749)	-36%
Bad Debt Expense	-	0%	-	0%	2,718	0%	(2,718)	-100%
Occupancy	167,893	10%	544,395	9%	510,930	6%	33,465	7%
Insurance	18,367	1%	53,907	1%	52,476	1%	1,431	3%
Depreciation & Amortization	9,067	1%	27,469	0%	30,939	0%	(3,470)	-11%
Management & General	262,326	15%	817,186	14%	851,349	11%	(34,163)	-4%
Total Expenses	2,541,044		8,056,809		8,019,180		37,629	0%
Surplus (Deficit) from Operations	(824,585)		(2,228,975)		(57,669)		(2,171,306)	3765%
Dividends & Interest	3		24		1,509		(1,485)	-98%
Gain (Loss) on Asset Disposition	-		1,562		-		1,562	-
Releases	28,579		33,579		-		33,579	-
Surplus (Deficit)	\$ (796,004)		\$ (2,193,810)		\$ (56,160)		\$ (2,137,650)	3806%
							7,336,282	10%
							720,528	435%
							(416,794)	439%
							(1,812,181)	439%
							659,771	24%
							157,414	24%
							104,835	24%
							39,466	-100%
							132,304	-12%
							29,146	23%
							193,654	3%
							7,568	4%
							330,568	5%
							738,242	11%
							4,495,303	65%

Arizona's Children Association-Prevention
Revenue/Expense Statement - Internal Use Only
For Month and 3 Months Ended 12/31/2018

3 Months Ended 12/31/2018

	Month Ended			Actual vs Plan		3 Months Ended	Prior Period	Prior Period				
	12/31/2018 -	Actual	Plan	\$Over	%Over				12/31/2017	\$Increase	%Increase	
	Actual			(\$Under)	(%Under)		(\$Decrease)	(%Decrease)				
Revenues:												
DCS Fees	\$ -	\$ 1,350	\$ -	\$ 1,350	-	\$ -	\$ 1,350	-				
County	1,822	6,814	5,874	940	16%	10,079	(3,266)	-32%				
State	147,425	491,985	633,924	(141,939)	-22%	531,640	(39,655)	-7%				
Program Service Fees	4,149	\$ 41,715	\$ 46,374	\$ (4,659)	-10%	\$ 44,157	\$ (2,441)	-6%				
Private Revenues	-	-	-	-	-	35,967	(35,967)	-100%				
Other Revenue	15	4,115	183	3,932	2149%	-	4,115	-				
Total Revenues	153,412	545,979	686,355	(140,376)	-20%	621,844	(75,865)	-12%				
Expenses:		% of Revenue	% of Revenue	% of Revenue		% of Revenue						
Compensation	114,260	74%	352,973	65%	396,141	58%	(43,168)	-11%	364,142	59%	(11,169)	-3%
Payroll Tax & Fringe	22,117	14%	63,514	12%	52,890	8%	10,624	20%	64,936	10%	(1,422)	-2%
Professional Services	748	0%	3,162	1%	9,525	1%	(6,363)	-67%	6,119	1%	(2,958)	-48%
Communications & Technology	4,219	3%	11,530	2%	19,827	3%	(8,297)	-42%	13,580	2%	(2,050)	-15%
Travel & Transportation	4,765	3%	21,678	4%	30,924	5%	(9,246)	-30%	26,264	4%	(4,586)	-17%
Materials & Supplies	7,983	5%	49,496	9%	55,005	8%	(5,509)	-10%	61,989	10%	(12,493)	-20%
Other Operating Expenses	11,062	7%	22,084	4%	24,720	4%	(2,637)	-11%	23,955	4%	(1,871)	-8%
Bad Debt Expense	-	0%	-	0%	-	0%	-	-	4,685	1%	(4,685)	-100%
Occupancy	9,064	6%	32,392	6%	38,355	6%	(5,963)	-16%	27,815	4%	4,577	16%
Insurance	1,243	1%	3,482	1%	1,767	0%	1,715	97%	4,142	1%	(661)	-16%
Depreciation & Amortization	368	0%	1,066	0%	2,508	0%	(1,442)	-58%	3,127	1%	(2,061)	-66%
Management & General	23,113	15%	68,171	12%	78,012	11%	(9,841)	-13%	66,604	11%	1,567	2%
Total Expenses	198,941		629,546		709,674		(80,128)	-11%	667,357		(37,811)	-6%
Surplus (Deficit) from Operations	(45,529)		(83,567)		(23,319)		(60,248)	258%	(45,513)		(38,054)	84%
Releases	10,851		26,666		-		26,666	-	30,538		(3,871)	-13%
Surplus (Deficit)	\$ (34,678)		\$ (56,901)		\$ (23,319)		\$ (33,582)	144%	\$ (14,976)		\$ (41,925)	280%

Arizona's Children Association-Speciality Services
Revenue/Expense Statement - Internal Use Only
For Month and 3 Months Ended 12/31/2018

3 Months Ended 12/31/2018

	Month Ended 12/31/2018 - Actual	3 Months Ended 12/31/2018		Actual vs Plan		3 Months Ended 12/31/2017	Prior Period \$Increase (\$Decrease)	Prior Period %Increase (%Decrease)				
		Actual	Plan	\$Over (\$Under)	%Over (%Under)							
Revenues:												
AHCCCS Fees	\$ 21,874	\$ 73,127	\$ 51,849	\$ 21,278	41%	\$ 65,763	\$ 7,364	11%				
DCS Fees	1,650	6,000	7,764	(1,764)	-23%	9,330	(3,330)	-36%				
County	2,355	7,382	6,177	1,205	20%	7,345	37	1%				
State	70,610	118,627	100,587	18,040	18%	1,346	117,281	8714%				
Other Revenue	-	-	390	(390)	-100%	-	-	-				
Total Revenues	96,489	205,136	166,767	38,369	23%	83,784	121,353	145%				
Expenses:												
		% of Revenue	% of Revenue	% of Revenue		% of Revenue						
Compensation	43,955	46%	137,515	67%	115,077	69%	22,438	19%	98,616	118%	38,899	39%
Payroll Tax & Fringe	7,021	7%	21,722	11%	18,888	11%	2,834	15%	14,515	17%	7,207	50%
Professional Services	82	0%	525	0%	672	0%	(147)	-22%	518	1%	7	1%
Communications & Technology	1,682	2%	4,888	2%	3,951	2%	937	24%	3,804	5%	1,084	28%
Travel & Transportation	124	0%	509	0%	216	0%	293	136%	147	0%	362	246%
Materials & Supplies	413	0%	3,111	2%	1,275	1%	1,836	144%	973	1%	2,138	220%
Other Operating Expenses	702	1%	3,430	2%	2,835	2%	595	21%	5,632	7%	(2,201)	-39%
Bad Debt Expense	-	0%	-	0%	534	0%	(534)	-100%	784	1%	(784)	-100%
Occupancy	3,968	4%	12,708	6%	8,781	5%	3,927	45%	8,996	11%	3,712	41%
Insurance	359	0%	1,046	1%	936	1%	110	12%	913	1%	132	14%
Depreciation & Amortization	184	0%	557	0%	486	0%	71	15%	494	1%	62	13%
Management & General	6,646	7%	20,912	10%	16,791	10%	4,121	25%	14,806	18%	6,106	41%
Total Expenses	65,134		206,924		170,442		36,482	21%	150,198		56,726	38%
Surplus (Deficit) from Operations	31,355		(1,787)		(3,675)		1,888	-51%	(66,415)		64,627	-97%
Dividends & Interest	-		-		-		-	-	(80)		80	-100%
Releases	462		1,020		-		1,020	-	788		232	29%
Surplus (Deficit)	\$ 31,817		\$ (767)		\$ (3,675)		\$ 2,908	-79%	\$ (65,707)		\$ 64,939	-99%

Arizona's Children Association-Development
Revenue/Expense Statement - Internal Use Only
For Month and 3 Months Ended 12/31/2018

3 Months Ended 12/31/2018

	Month Ended			Actual vs Plan		3 Months Ended	Prior Period					
	12/31/2018 - Actual	Actual	Plan	\$Over (\$Under)	%Over (%Under)		12/31/2017	\$Increase (\$Decrease)	%Increase (%Decrease)			
Revenues:												
Individual Contributions	\$ 117,752	\$ 134,814	\$ 72,501	\$ 62,313	86%	\$ 181,733	\$ (46,919)	-26%				
Corporate Contributions	37,927	45,036	47,751	(2,715)	-6%	193,547	(148,511)	-77%				
Club/Orgs Contributions	5	1,992	7,500	(5,508)	-73%	-	1,992	-				
Government Contributions	-	2,952	27,501	(24,549)	-89%	-	2,952	-				
United Way	2,819	10,742	4,500	6,242	139%	7,199	3,543	49%				
Foundation and Other Grants	61,768	124,075	80,001	44,074	55%	106,070	18,006	17%				
Special Events/Fundraising	233,060	254,405	80,250	174,155	217%	203,668	50,737	25%				
Donated Goods/Services	-	-	54,999	(54,999)	-100%	5,632	(5,632)	-100%				
Total Revenues	453,330	574,017	375,003	199,014	53%	697,849	(123,832)	-18%				
Expenses:												
		% of Revenue	% of Revenue	% of Revenue		% of Revenue						
Compensation	22,668	5%	65,252	11%	68,787	18%	(3,535)	-5%	67,111	10%	(1,859)	-3%
Payroll Tax & Fringe	3,403	1%	9,014	2%	11,763	3%	(2,749)	-23%	12,910	2%	(3,895)	-30%
Professional Services	3,781	1%	8,957	2%	4,449	1%	4,508	101%	477	0%	8,480	1776%
Communications & Technology	1,713	0%	6,413	1%	5,880	2%	533	9%	6,314	1%	100	2%
Travel & Transportation	126	0%	702	0%	990	0%	(288)	-29%	793	0%	(91)	-11%
Materials & Supplies	6,791	1%	7,273	1%	58,899	16%	(51,626)	-88%	7,861	1%	(588)	-7%
Other Operating Expenses	19,035	4%	63,863	11%	15,312	4%	48,551	317%	39,213	6%	24,650	63%
Occupancy	2,096	0%	7,826	1%	5,436	1%	2,390	44%	5,619	1%	2,207	39%
Insurance	239	0%	698	0%	696	0%	2	0%	672	0%	26	4%
Depreciation & Amortization	96	0%	300	0%	384	0%	(84)	-22%	344	0%	(45)	-13%
Management & General	3,132	1%	9,804	2%	9,183	2%	621	7%	8,075	1%	1,729	21%
Total Expenses	63,081		180,102		181,779		(1,677)	-1%	149,388		30,714	21%
Surplus (Deficit) from Operations	390,249		393,915		193,224		200,691	104%	548,461		(154,546)	-28%
Releases	(112,028)		(181,818)		-		(181,818)	-	(145,255)		(36,563)	25%
Surplus (Deficit)	\$ 278,221		\$ 212,097		\$ 193,224		\$ 18,873	10%	\$ 403,206		\$ (191,109)	-47%

Arizona's Children Association-Marketing
Revenue/Expense Statement - Internal Use Only
For Month and 3 Months Ended 12/31/2018

	Month Ended 12/31/2018 - Actual	3 Months Ended 12/31/2018				3 Months Ended 12/31/2017	Prior Period \$Increase (\$Decrease)	Prior Period %Increase (%Decrease)
		Actual	Plan	Actual vs Plan \$Over (\$Under)	Actual vs Plan %Over (%Under)			
Revenues:								
Total Revenues	-	-	-	-	-	-	-	-
Expenses:								
Compensation	15,740	47,908	47,640	268	1%	44,485	3,423	8%
Payroll Tax & Fringe	2,359	6,882	6,570	312	5%	5,469	1,413	26%
Professional Services	22	151	3,552	(3,401)	-96%	1,177	(1,026)	-87%
Communications & Technology	264	820	3,762	(2,942)	-78%	1,545	(724)	-47%
Travel & Transportation	337	834	1,164	(330)	-28%	1,051	(217)	-21%
Materials & Supplies	37	2,139	12,321	(10,182)	-83%	14,209	(12,070)	-85%
Other Operating Expenses	2,330	10,488	34,074	(23,586)	-69%	75,729	(65,240)	-86%
Occupancy	1,586	6,617	3,933	2,684	68%	4,135	2,481	60%
Insurance	189	558	546	12	2%	526	32	6%
Depreciation & Amortization	28	96	144	(48)	-33%	150	(54)	-36%
Management & General	2,201	6,970	6,558	412	6%	5,751	1,220	21%
Total Expenses	25,094	83,464	120,264	(36,800)	-31%	154,226	(70,762)	-46%
Surplus (Deficit) from Operations	(25,094)	(83,464)	(120,264)	36,800	-31%	(154,226)	70,762	-46%
Releases	1,674	4,642	-	4,642	-	12	4,630	39611%
Surplus (Deficit)	\$ (23,420)	\$ (78,822)	\$ (120,264)	\$ 41,442	-34%	\$ (154,214)	\$ 75,392	-49%

Arizona's Children Association-M&G
Revenue/Expense Statement - Internal Use Only
For Month and 3 Months Ended 12/31/2018

	Month Ended 12/31/2018 - Actual	3 Months Ended 12/31/2018				3 Months Ended 12/31/2017	Prior Period \$Increase (\$Decrease)	Prior Period %Increase (%Decrease)
		Actual	Plan	Actual vs Plan \$Over (\$Under)	Actual vs Plan %Over (%Under)			
Revenues:								
Other Revenue	\$ 5,327	\$ 6,157	\$ 3,639	\$ 2,518	69%	\$ 3,302	\$ 2,855	86%
Total Revenues	5,327	6,157	3,639	2,518	69%	3,302	2,855	86%
Expenses:								
Compensation	265,706	862,807	855,090	7,717	1%	741,412	121,395	16%
Payroll Tax & Fringe	41,177	126,231	136,368	(10,137)	-7%	110,436	15,795	14%
Professional Services	634	3,279	11,217	(7,938)	-71%	8,285	(5,006)	-60%
Communications & Technology	54,794	93,156	187,587	(94,431)	-50%	57,996	35,160	61%
Travel & Transportation	5,941	23,930	29,067	(5,137)	-18%	16,241	7,689	47%
Materials & Supplies	1,200	4,505	6,717	(2,212)	-33%	4,890	(385)	-8%
Other Operating Expenses	20,495	78,747	81,522	(2,775)	-3%	83,078	(4,331)	-5%
Occupancy	23,910	85,892	68,547	17,345	25%	58,907	26,985	46%
Insurance	3,533	10,032	8,784	1,248	14%	8,150	1,882	23%
Depreciation & Amortization	5,921	17,860	22,977	(5,118)	-22%	18,280	(420)	-2%
Management & General	(423,311)	(1,306,439)	(1,406,472)	100,033	-7%	(1,106,238)	(200,201)	18%
Total Expenses	-	-	1,404	(1,404)	-100%	1,438	(1,438)	-100%
Surplus (Deficit) from Operations	5,327	6,157	2,235	3,922	175%	1,865	4,292	230%
Dividends & Interest								
Dividends & Interest	52,916	66,105	24,549	41,556	169%	48,077	18,028	37%
Unrealized Gain (Loss) on Investments	(173,083)	(299,666)	3,750	(303,416)	-8091%	44,024	(343,690)	-781%
Realized Gain (Loss) on Investments	19	19	-	19	-	-	19	-
Releases	53	174	-	174	-	4,080	(3,906)	-96%
Surplus (Deficit)	\$ (114,768)	\$ (227,211)	\$ 30,534	\$ (257,745)	-844%	\$ 98,045	\$ (325,256)	-332%

Board Summary - Internal Use Only
Programming by Line of Business
For Month and 3 Months Ended 12/31/2018

	Month Ended 12/31/2018			3 Months Ended 12/31/2018		
	Revenue	Expense	Net	Revenue	Expense	Net
Behavioral Health:						
Northern	\$ 99,732	\$ 128,692	\$ (28,960)	\$ 314,734	\$ 393,608	\$ (78,874)
Central	1,049,750	1,490,114	(440,365)	3,558,757	4,761,946	(1,203,189)
Southern	566,977	922,238	(355,261)	1,954,342	2,901,255	(946,913)
Behavioral Health Subtotal	1,716,459	2,541,044	(824,585)	5,827,834	8,056,809	(2,228,975)
Other Income(Expense)	28,581		28,581	35,165		35,165
Total Behavioral Health	\$ 1,745,040	\$ 2,541,044	\$ (796,004)	\$ 5,863,000	\$ 8,056,809	\$ (2,193,810)
Child Welfare:						
Foster Care	\$ 622,962	\$ 561,916	\$ 61,046	\$ 1,948,807	\$ 1,725,381	\$ 223,426
Kinship	43,908	90,040	(46,132)	145,612	242,801	(97,189)
In-Home Supportive Services	116,208	143,466	(27,258)	391,560	464,274	(72,714)
Independent Living	266,095	251,590	14,505	822,736	792,780	29,955
Parent Aide	89,852	108,499	(18,646)	262,875	343,112	(80,236)
Building Resilient Families	5,977	19,677	(13,700)	20,520	63,835	(43,316)
Child Welfare Subtotal	1,145,001	1,175,187	(30,186)	3,592,110	3,632,184	(40,074)
Other Income(Expense)	70,409		70,409	115,736		115,736
Total Child Welfare	\$ 1,215,410	\$ 1,175,187	\$ 40,223	\$ 3,707,846	\$ 3,632,184	\$ 75,662
Prevention:						
First Things First	\$ 81,046	\$ 99,748	\$ (18,702)	\$ 268,731	\$ 322,123	\$ (53,392)
New Directions	70,543	92,419	(21,876)	270,434	285,163	(14,729)
The Parent Connection	1,822	3,687	(1,865)	6,814	11,729	(4,915)
Other Prevention Programs	-	3,087	(3,087)	-	10,531	(10,531)
Prevention Subtotal	153,412	198,941	(45,529)	545,979	629,546	(83,567)
Other Income(Expense)	10,851		10,851	26,666		26,666
Total Prevention	\$ 164,263	\$ 198,941	\$ (34,678)	\$ 572,645	\$ 629,546	\$ (56,901)
Specialty Services:						
Las Familias	\$ 83,941	\$ 47,345	\$ 36,597	\$ 160,910	\$ 148,191	\$ 12,719
DPS - VOCA	12,548	17,789	(5,241)	44,226	58,733	(14,506)
Specialty Services Subtotal	96,489	65,134	31,355	205,136	206,924	(1,787)
Other Income(Expense)	462		462	1,020		1,020
Total Specialty Services	\$ 96,951	\$ 65,134	\$ 31,817	\$ 206,156	\$ 206,924	\$ (767)
Total Programming	\$ 3,221,665	\$ 3,980,307	\$ (758,642)	\$ 10,349,647	\$ 12,525,463	\$ (2,175,816)
Development	453,330	88,175	365,156	574,017	263,566	310,451
Other Income(Expense)	(110,354)		(110,354)	(177,176)		(177,176)
Total Development	\$ 342,976	\$ 88,175	\$ 254,801	\$ 396,842	\$ 263,566	\$ 133,275
M&G	5,327	-	5,327	6,157	-	6,157
Other Income(Expense)	(120,095)		(120,095)	(233,368)		(233,368)
Total M&G	\$ (114,768)	\$ -	\$ (114,768)	\$ (227,211)	\$ -	\$ (227,211)
Total	\$ 3,449,872	\$ 4,068,481	\$ (618,609)	\$ 10,519,277	\$ 12,789,029	\$ (2,269,752)