

Arizona's Children Association

Balance Sheets

Internal Use Only--Draft for Discussion

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Current Year to Prior Year Change</u>
Cash	\$ 4,768,110	\$ 6,334,145	\$ (1,566,035)
Current Investments	99,271	1,990,457	(1,891,186)
Receivables, Net	9,220,486	3,087,362	6,133,124
Other Current Assets	615,448	642,804	(27,356)
Total Current Assets	14,703,315	12,054,768	2,648,547
Fixed Assets, Net	2,426,823	553,708	1,873,115
Assets whose use is limited:	852,267	2,216,872	(1,364,605)
Other Noncurrent Assets	463,537	471,647	(8,110)
Total Assets	\$ 18,445,943	\$ 15,296,996	\$ 3,148,947
Current Portion Long-Term Debt	11,456	79,801	(68,345)
AzCH Loan	1,800,000	-	1,800,000
Accounts Payable and Accrued Expenses	2,477,210	2,467,427	9,783
Deferred Revenue - RBHAs	3,016,358	2,791,375	224,983
Other Current Liabilities	236,140	193,982	42,158
Total Current Liabilities	7,541,164	5,532,585	2,008,579
Long Term Debt	-	11,607	(11,607)
Deferred Rent Payable	3,294,606	350,253	2,944,353
Other Noncurrent Liabilities	15,750	117,750	(102,000)
Total Liabilities	\$ 10,851,520	\$ 6,012,195	\$ 4,839,325
Unrestricted - Board Designated	-	1,364,605	(1,364,605)
Unrestricted	7,819,439	6,895,590	923,849
Temporarily Restricted	426,793	250,221	176,572
Permanently Restricted	443,362	443,362	-
Revenue Over (Under) Expense	(1,095,170)	331,024	(1,426,194)
Total Net Assets	\$ 7,594,423	\$ 9,284,802	\$ (1,690,378)
Total Liabilities and Net Assets	\$ 18,445,943	\$ 15,296,996	\$ 3,148,947

Arizona's Children Association
Revenue/Expense Statement by Division - Internal Use Only
For 9 Months Ended 06/30/19

	<u>Total</u>	<u>% of Revenue</u>	<u>Behavioral Health</u>	<u>Child Welfare</u>	<u>Prevention</u>	<u>Specialty Services</u>	<u>Development</u>	<u>Marketing</u>	<u>Management & General</u>
Revenues:									
AHCCCS	\$ 20,282,580	54%	\$ 19,894,586	\$ 161,177	\$ -	\$ 226,817	\$ -	\$ -	\$ -
DCS	10,379,554	27%		10,349,489	18,415	11,650			
State	2,486,837	7%		292,382	1,877,567	316,888			
Targeted Investment Program	2,474,324	7%	2,474,324						
Private Revenues	1,217,124	3%	994	14,139			1,201,991		
Contracts and Program Fees	510,863	1%	208,650	108,562	193,257	29			365
Other Government	387,456	1%		342,890	18,511	18,024	8,032		
Other Revenues	29,713	0%	14,621	116	4,124	2	4	2	10,845
Total Revenues	37,768,451	100%	22,593,174	11,268,755	2,111,873	573,410	1,210,027	2	11,210
Expenses:									
Compensation	25,386,984	67%	14,655,867	6,375,415	1,137,060	426,266	192,515	120,615	2,479,246
Payroll Tax & Fringe	4,159,237	11%	2,387,214	1,077,980	203,208	72,072	26,936	16,854	374,972
Occupancy	2,593,483	7%	1,517,884	703,590	97,090	37,312	17,893	11,353	208,360
Communications & Technology	1,424,519	4%	634,568	348,944	47,110	15,369	17,602	5,902	355,024
Professional Services	1,370,736	4%	977,814	337,603	18,333	2,467	14,219	3,509	16,791
Travel & Transportation	1,296,864	3%	629,340	522,876	68,178	3,872	2,732	1,809	68,057
Other Operating Expenses	1,226,536	3%	539,705	179,168	156,658	8,836	93,385	74,621	174,163
Materials & Supplies	793,126	2%	105,347	170,162	254,070	7,112	229,285	12,008	15,143
Depreciation & Amortization	318,133	1%	143,983	83,206	8,817	2,951	3,048	1,991	74,138
Insurance	304,067	1%	161,446	95,370	11,192	3,162	1,754	1,199	29,946
Bad Debt Expense	(5,523)	0%	25,415	(30,611)	(395)	68			
Management & General	-		2,347,536	1,132,542	213,512	61,053	25,918	15,279	(3,795,839)
Total Expenses	38,868,160	103%	24,126,119	10,996,244	2,214,831	640,539	625,288	265,139	-
Surplus (Deficit) from Operations	(1,099,710)		(1,532,945)	272,510	(102,959)	(67,129)	584,740	(265,137)	11,210
Interest, Dividends, Gains and (Losses)	4,540		1,690						2,850
Releases	-		49,555	298,219	45,508	8,829	(407,045)	4,675	259
Surplus (Deficit)	\$ (1,095,170)		\$ (1,481,701)	\$ 570,729	\$ (57,451)	\$ (58,300)	\$ 177,695	\$ (260,462)	\$ 14,319

**Arizona's Children Association - Total Agency
Revenue/Expense Statement - Internal Use Only
For 9 Months Ended 06/30/19**

	<u>Actual</u>		<u>Plan</u>		<u>Actual vs Plan \$Over (\$Under)</u>	<u>Actual vs Plan %Over (%Under)</u>
Revenues:						
AHCCCS Fees	\$ 20,282,580		\$ 22,906,881		\$ (2,624,301)	-11%
DCS Fees	10,379,554		10,369,179		10,375	0%
Other Public Revenues	2,874,293		3,152,268		(277,975)	-9%
Contracts with Others	76,170		53,685		22,485	42%
Program Service Fees	434,693		194,319		240,374	124%
Private Revenues	1,217,123		1,132,470		84,653	7%
Other Revenues	29,713		122,355		(92,642)	-76%
Targeted Investment Program	2,474,324		1,125,000		1,349,324	120%
Total Revenues	37,768,450		39,056,157		(1,287,707)	-3%
Expenses:		% of Revenue		% of Revenue		
Compensation	25,386,984	67%	25,295,787	65%	91,197	0%
Payroll Tax & Fringe	4,159,237	11%	4,201,842	11%	(42,605)	-1%
Professional Services	1,370,736	4%	1,406,924	4%	(36,188)	-3%
Communications & Technology	1,424,519	4%	1,728,794	4%	(304,275)	-18%
Travel & Transportation	1,296,864	3%	1,372,736	4%	(75,872)	-6%
Materials & Supplies	793,126	2%	690,733	2%	102,393	15%
Other Operating Expenses	1,226,536	3%	1,196,096	3%	30,440	3%
Bad Debt Expense	(5,523)	0%	135,504	0%	(141,027)	-104%
Occupancy	2,593,483	7%	2,633,890	7%	(40,407)	-2%
Insurance	304,067	1%	281,618	1%	22,449	8%
Depreciation & Amortization	318,133	1%	201,984	1%	116,149	58%
Total Expenses	38,868,160		39,145,908		(277,748)	-1%
Surplus (Deficit) from Operations	(1,099,710)		(89,751)		(1,009,959)	1125%
Dividends & Interest	96,531		78,174		18,357	23%
Unrealized Gain (Loss) on Investments	(10,445)		11,250		(21,695)	-193%
Realized Gain (Loss) on Investments	(87,060)		-		(87,060)	-
Gain (Loss) on Asset Disposition	5,514		-		5,514	-
Surplus (Deficit)	\$ (1,095,170)		\$ (327)		\$ (1,094,843)	334814%

**Arizona's Children Association-Behavioral Health
Revenue/Expense Statement - Internal Use Only
For 9 Months Ended 06/30/19**

	<u>Actual</u>		<u>Plan</u>		<u>Actual vs Plan \$Over (\$Under)</u>	<u>Actual vs Plan %Over (%Under)</u>
Revenues:						
AHCCCS Fees	\$ 19,894,586		\$ 22,623,507		\$ (2,728,921)	-12%
Program Service Fees	208,650		28,305		180,345	637%
Private Revenues	994		-		994	-
Other Revenues	14,621		107,721		(93,100)	-86%
Targeted Investment Program	2,474,324		1,125,000		1,349,324	120%
Total Revenues	22,593,174		23,884,533		(1,291,359)	-5%
Expenses:						
		% of Revenue		% of Revenue		
Compensation	14,655,867	65%	14,348,907	60%	306,960	2%
Payroll Tax & Fringe	2,387,214	11%	2,414,877	10%	(27,663)	-1%
Professional Services	977,814	4%	975,582	4%	2,232	0%
Communications & Technology	634,568	3%	712,251	3%	(77,683)	-11%
Travel & Transportation	629,340	3%	611,944	3%	17,396	3%
Materials & Supplies	105,347	0%	101,520	0%	3,827	4%
Other Operating Expenses	539,705	2%	547,213	2%	(7,508)	-1%
Bad Debt Expense	25,415	0%	8,154	0%	17,261	212%
Occupancy	1,517,884	7%	1,532,790	6%	(14,906)	-1%
Insurance	161,446	1%	157,428	1%	4,018	3%
Depreciation & Amortization	143,983	1%	92,817	0%	51,166	55%
Management & General	2,347,536	10%	2,554,047	11%	(206,511)	-8%
Total Expenses	24,126,119		24,057,530		68,589	0%
Surplus (Deficit) from Operations	(1,532,945)		(172,997)		(1,359,948)	786%
Dividends & Interest						
Dividends & Interest	127		4,527		(4,400)	-97%
Gain (Loss) on Asset Disposition	1,562		-		1,562	-
Releases	49,555		-		49,555	-
Surplus (Deficit)	\$ (1,481,701)		\$ (168,470)		\$ (1,313,231)	780%

**Arizona's Children Association-Child Welfare
Revenue/Expense Statement - Internal Use Only
For 9 Months Ended 06/30/19**

	<u>Actual</u>		<u>Plan</u>		<u>Actual vs Plan \$Over (\$Under)</u>	<u>Actual vs Plan %Over (%Under)</u>
Revenues:						
AHCCCS Fees	\$ 161,177		\$ 127,827		\$ 33,350	26%
DCS Fees	10,349,489		10,345,887		3,602	0%
City	37,947		36,018		1,929	5%
County	42,108		46,098		(3,990)	-9%
State	292,382		394,344		(101,962)	-26%
Federal	262,835		353,619		(90,784)	-26%
Contracts with Others	76,170		53,685		22,485	42%
Program Service Fees	32,392		26,892		5,500	20%
Donated Goods/Services	14,139		89,964		(75,825)	-84%
Other Revenues	116		1,998		(1,882)	-94%
Total Revenues	11,268,755		11,476,332		(207,577)	-2%
Expenses:						
		% of Revenue		% of Revenue		
Compensation	6,375,415	57%	6,498,675	57%	(123,260)	-2%
Payroll Tax & Fringe	1,077,980	10%	1,107,528	10%	(29,548)	-3%
Professional Services	337,603	3%	343,103	3%	(5,500)	-2%
Communications & Technology	348,944	3%	353,525	3%	(4,581)	-1%
Travel & Transportation	522,876	5%	573,723	5%	(50,847)	-9%
Materials & Supplies	170,162	2%	186,565	2%	(16,403)	-9%
Other Operating Expenses	179,168	2%	173,509	2%	5,659	3%
Bad Debt Expense	(30,611)	0%	125,748	1%	(156,359)	-124%
Occupancy	703,590	6%	725,945	6%	(22,355)	-3%
Insurance	95,370	1%	86,004	1%	9,366	11%
Depreciation & Amortization	83,206	1%	29,681	0%	53,525	180%
Management & General	1,132,542	10%	1,333,737	12%	(201,195)	-15%
Total Expenses	10,996,244		11,537,743		(541,499)	-5%
Surplus (Deficit) from Operations	272,510		(61,411)		333,921	-544%
Releases	298,219		-		298,219	-
Surplus (Deficit)	\$ 570,729		\$ (61,411)		\$ 632,140	-1029%

**Arizona's Children Association-Prevention
Revenue/Expense Statement - Internal Use Only
For 9 Months Ended 06/30/19**

	<u>Actual</u>		<u>Plan</u>		<u>Actual vs Plan \$Over (\$Under)</u>	<u>Actual vs Plan %Over (%Under)</u>
Revenues:						
DCS Fees	\$ 18,415		\$ -		\$ 18,415	-
County	18,511		17,622		889	5%
State	1,877,567		1,901,772		(24,205)	-1%
Program Service Fees	193,257		139,122		54,135	39%
Other Revenues	4,124		549		3,575	651%
Total Revenues	<u>2,111,873</u>		<u>2,059,065</u>		<u>52,808</u>	<u>3%</u>
Expenses:		% of Revenue		% of Revenue		
Compensation	1,137,060	54%	1,188,423	58%	(51,363)	-4%
Payroll Tax & Fringe	203,208	10%	158,670	8%	44,538	28%
Professional Services	18,333	1%	28,574	1%	(10,241)	-36%
Communications & Technology	47,110	2%	59,481	3%	(12,371)	-21%
Travel & Transportation	68,178	3%	92,761	5%	(24,583)	-27%
Materials & Supplies	254,070	12%	165,012	8%	89,058	54%
Other Operating Expenses	156,658	7%	74,152	4%	82,506	111%
Bad Debt Expense	(395)	0%	-	0%	(395)	-
Occupancy	97,090	5%	115,064	6%	(17,974)	-16%
Insurance	11,192	1%	5,301	0%	5,891	111%
Depreciation & Amortization	8,817	0%	7,513	0%	1,304	17%
Management & General	213,512	10%	234,036	11%	(20,524)	-9%
Total Expenses	<u>2,214,831</u>		<u>2,128,987</u>		<u>85,844</u>	<u>4%</u>
Surplus (Deficit) from Operations	<u>(102,959)</u>		<u>(69,922)</u>		<u>(33,037)</u>	<u>47%</u>
Releases	45,508		-		45,508	-
Surplus (Deficit)	<u>\$ (57,450)</u>		<u>\$ (69,922)</u>		<u>\$ 12,472</u>	<u>-18%</u>

**Arizona's Children Association-Specialty Services
Revenue/Expense Statement - Internal Use Only
For 9 Months Ended 06/30/19**

	<u>Actual</u>		<u>Plan</u>		<u>Actual vs Plan \$Over (\$Under)</u>	<u>Actual vs Plan %Over (%Under)</u>
Revenues:						
AHCCCS Fees	\$ 226,817		\$ 155,547		\$ 71,270	46%
DCS Fees	11,650		23,292		(11,642)	-50%
County	18,024		18,531		(507)	-3%
State	316,888		301,761		15,127	5%
Program Service Fees	29		-		29	-
Other Revenues	2		1,170		(1,168)	-100%
Total Revenues	573,410		500,301		73,109	15%
Expenses:		% of Revenue		% of Revenue		
Compensation	426,266	74%	345,231	69%	81,035	23%
Payroll Tax & Fringe	72,072	13%	56,664	11%	15,408	27%
Professional Services	2,467	0%	2,011	0%	456	23%
Communications & Technology	15,369	3%	11,852	2%	3,517	30%
Travel & Transportation	3,872	1%	645	0%	3,227	500%
Materials & Supplies	7,112	1%	3,825	1%	3,287	86%
Other Operating Expenses	8,836	2%	8,500	2%	336	4%
Bad Debt Expense	68	0%	1,602	0%	(1,534)	-96%
Occupancy	37,312	7%	26,343	5%	10,969	42%
Insurance	3,162	1%	2,807	1%	355	13%
Depreciation & Amortization	2,951	1%	1,458	0%	1,493	102%
Management & General	61,053	11%	50,373	10%	10,680	21%
Total Expenses	640,539		511,311		129,228	25%
Surplus (Deficit) from Operations	(67,129)		(11,010)		(56,119)	510%
Releases	8,829		-		8,829	-
Surplus (Deficit)	\$ (58,300)		\$ (11,010)		\$ (47,290)	430%

**Arizona's Children Association-Development
Revenue/Expense Statement - Internal Use Only
For 9 Months Ended 06/30/19**

	<u>Actual</u>		<u>Plan</u>		<u>Actual vs Plan \$Over (\$Under)</u>	<u>Actual vs Plan %Over (%Under)</u>
Revenues:						
Individual Contributions	249,694		217,503		32,191	15%
Corporate Contributions	105,005		143,253		(38,248)	-27%
Club/Orgs Contributions	19,896		22,500		(2,604)	-12%
Government Contributions	8,032		82,503		(74,471)	-90%
United Way	39,486		13,500		25,986	192%
Foundation and Other Grants	207,480		240,003		(32,523)	-14%
Special Events/Fundraising	362,707		240,750		121,957	51%
Donated Goods/Services	217,723		164,997		52,726	32%
Other Revenues	4		-		4	-
Total Revenues	1,210,027		1,125,009		85,018	8%
Expenses:		% of Revenue		% of Revenue		
Compensation	192,515	16%	206,361	18%	(13,846)	-7%
Payroll Tax & Fringe	26,936	2%	35,289	3%	(8,353)	-24%
Professional Services	14,219	1%	13,347	1%	872	7%
Communications & Technology	17,602	1%	17,640	2%	(38)	0%
Travel & Transportation	2,732	0%	2,970	0%	(238)	-8%
Materials & Supplies	229,285	19%	176,697	16%	52,588	30%
Other Operating Expenses	93,385	8%	45,936	4%	47,449	103%
Occupancy	17,893	1%	16,308	1%	1,585	10%
Insurance	1,754	0%	2,088	0%	(334)	-16%
Depreciation & Amortization	3,048	0%	1,152	0%	1,896	165%
Management & General	25,918	2%	27,549	2%	(1,631)	-6%
Total Expenses	625,288		545,337		79,951	15%
Surplus (Deficit) from Operations	584,739		579,672		5,067	1%
Releases	(407,045)		-		(407,045)	-
Surplus (Deficit)	\$ 177,694		\$ 579,672		\$ (401,978)	-69%

**Arizona's Children Association-Marketing
Revenue/Expense Statement - Internal Use Only
For 9 Months Ended 06/30/19**

	Actual	Plan	Actual vs Plan \$Over (\$Under)	Actual vs Plan %Over (%Under)
Revenues:				
Other Revenues	\$ 2	\$ -	\$ 2	-
Total Revenues	2	-	2	-
Expenses:				
Compensation	120,615	142,920	(22,305)	-16%
Payroll Tax & Fringe	16,854	19,710	(2,856)	-14%
Professional Services	3,509	10,656	(7,147)	-67%
Communications & Technology	5,902	11,286	(5,384)	-48%
Travel & Transportation	1,809	3,492	(1,683)	-48%
Materials & Supplies	12,008	36,963	(24,955)	-68%
Other Operating Expenses	74,621	102,222	(27,601)	-27%
Occupancy	11,353	11,799	(446)	-4%
Insurance	1,199	1,638	(439)	-27%
Depreciation & Amortization	1,991	432	1,559	361%
Management & General	15,279	19,674	(4,395)	-22%
Total Expenses	265,139	360,792	(95,653)	-27%
Surplus (Deficit) from Operations	(265,137)	(360,792)	95,655	-27%
Releases	4,675	-	4,675	-
Surplus (Deficit)	\$ (260,462)	\$ (360,792)	\$ 100,330	-28%

Arizona's Children Association-M&G
Revenue/Expense Statement - Internal Use Only
For 9 Months Ended 06/30/19

	Actual	Plan	Actual vs Plan \$Over (\$Under)	Actual vs Plan %Over (%Under)
Revenues:				
Program Service Fees	\$ 365	\$ -	\$ 365	-
Other Revenues	10,845	10,917	(72)	(0)
Total Revenues	11,210	10,917	293	3%
Expenses:				
Compensation	2,479,246	2,565,270	(86,024)	-3%
Payroll Tax & Fringe	374,972	409,104	(34,132)	-8%
Professional Services	16,791	33,651	(16,860)	-50%
Communications & Technology	355,024	562,759	(207,735)	-37%
Travel & Transportation	68,057	87,201	(19,144)	-22%
Materials & Supplies	15,143	20,151	(5,008)	-25%
Other Operating Expenses	174,163	244,564	(70,401)	-29%
Occupancy	208,360	205,641	2,719	1%
Insurance	29,946	26,352	3,594	14%
Depreciation & Amortization	74,138	68,931	5,207	8%
Management & General	(3,795,839)	(4,219,416)	423,577	-10%
Total Expenses	-	4,208	(4,208)	-100%
Surplus (Deficit) from Operations	11,210	6,709	4,501	67%
Dividends & Interest				
Dividends & Interest	96,403	73,647	22,756	31%
Unrealized Gain (Loss) on Investments	(10,445)	11,250	(21,695)	-193%
Realized Gain (Loss) on Investments	(87,060)	-	(87,060)	-
Gain (Loss) on Asset Disposition	3,952	-	3,952	-
Releases	259	-	259	-
Surplus (Deficit)	\$ 14,319	\$ 91,606	\$ (77,287)	-84%