



**ALCOHOL, DRUG AND MENTAL HEALTH BOARD  
OF FRANKLIN COUNTY  
COMPARATIVE BALANCE STATEMENT**

|  | Levy<br>1/31/2019   | Levy<br>12/31/2018  | \$ Variance<br>Incr/(Decr) | %<br>Incr/(Decr) |
|--|---------------------|---------------------|----------------------------|------------------|
| <b>ASSETS</b>                            |                     |                     |                            |                  |
| Cash                                     | \$56,969,935        | \$60,337,352        | (\$3,367,417)              | -5.6%            |
| Provider Receivables                     | \$3,305,947         | \$3,324,938         | (\$18,991)                 | -0.6%            |
| Due from Other Funds                     | \$620,181           | \$620,181           | \$0                        | 0.0%             |
| Due from Other Governments               | \$300,242           | \$242,963           | \$57,279                   | 23.6%            |
| <b>Total Assets</b>                      | <b>\$61,196,305</b> | <b>\$64,525,435</b> | <b>(\$3,329,129)</b>       | <b>-5.2%</b>     |
| <b>LIABILITIES</b>                       |                     |                     |                            |                  |
| Accrued Wages Payable                    | \$139,851           | \$137,851           | \$2,000                    | 1.5%             |
| PERS and Medicare Payable                | \$28,894            | \$28,489            | \$405                      | 1.4%             |
| Claims Payable - Current Year            | \$0                 | \$1,214,190         | (\$1,214,190)              | -100.0%          |
| Block Grants Payable - Current Year      | \$1,572,662         | \$0                 | \$1,572,662                | NA               |
| Claims Payable - Prior Years             | \$2,009,877         | \$0                 | \$2,009,877                | NA               |
| Block Grants Payable - Prior Years       | \$383,334           | \$0                 | \$383,334                  | NA               |
| Due to Other Funds                       | \$0                 | \$0                 | \$0                        | NA               |
| Funds held for Others                    | \$0                 | \$0                 | \$0                        | NA               |
| Deferred Revenue                         | \$0                 | \$0                 | \$0                        | NA               |
| <b>Total Liabilities</b>                 | <b>\$4,134,618</b>  | <b>\$1,380,530</b>  | <b>\$2,754,088</b>         | <b>199.5%</b>    |
| <b>FUND EQUITY</b>                       |                     |                     |                            |                  |
| Undesignated                             |                     |                     |                            |                  |
| <b>Total Fund Equity</b>                 | <b>\$57,061,688</b> | <b>\$63,144,905</b> | <b>(\$6,083,217)</b>       | <b>-9.6%</b>     |
| <b>Total Liabilities and Fund Equity</b> | <b>\$61,196,305</b> | <b>\$64,525,435</b> | <b>(\$3,329,129)</b>       | <b>-5.2%</b>     |



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|  | Special Revenue<br>1/31/2019 | Special Revenue<br>12/31/2018 | \$ Variance<br>Incr/(Decr) | %<br>Incr/(Dec) |
|--|------------------------------|-------------------------------|----------------------------|-----------------|
| <b>ASSETS</b>                            |                              |                               |                            |                 |
| Cash                                     | \$5,855,114                  | \$4,589,808                   | \$1,265,306                | 27.6%           |
| Provider Receivables                     | \$0                          | \$0                           | \$0                        | NA              |
| Due from Other Funds                     | \$0                          | \$0                           | \$0                        | NA              |
| Due from Other Governments               | \$82,646                     | \$8,973                       | \$73,672                   | 821.0%          |
| <b>Total Assets</b>                      | <b>\$5,937,759</b>           | <b>\$4,598,781</b>            | <b>\$1,338,978</b>         | <b>29.1%</b>    |
| <b>LIABILITIES</b>                       |                              |                               |                            |                 |
| Accrued Wages Payable                    | \$0                          | \$0                           | \$0                        | NA              |
| PERS and Medicare Payable                | \$0                          | \$0                           | \$0                        | NA              |
| Claims Payable - Current Year            | \$0                          | \$181,860                     | (\$181,860)                | -100.0%         |
| Block Grants Payable - Current Year      | \$311,034                    | \$0                           | \$311,034                  | NA              |
| Claims Payable - Prior Years             | \$558,229                    | \$0                           | \$558,229                  | NA              |
| Block Grants Payable - Prior Years       | \$464,925                    | \$143,643                     | \$321,282                  | 223.7%          |
| Due to Other Funds                       | \$620,181                    | \$620,181                     | \$0                        | 0.0%            |
| Funds held for Others                    | \$0                          | \$0                           | \$0                        | NA              |
| Deferred Revenue                         | \$3,983,390                  | \$3,653,096                   | \$330,293                  | 9.0%            |
| <b>Total Liabilities</b>                 | <b>\$5,937,759</b>           | <b>\$4,598,781</b>            | <b>\$1,338,978</b>         | <b>29.1%</b>    |
| <b>FUND EQUITY</b>                       |                              |                               |                            |                 |
| Undesignated                             | \$0                          | \$0                           | \$0                        | NA              |
| <b>Total Fund Equity</b>                 | <b>\$0</b>                   | <b>\$0</b>                    | <b>\$0</b>                 | <b>NA</b>       |
| <b>Total Liabilities and Fund Equity</b> | <b>\$5,937,759</b>           | <b>\$4,598,781</b>            | <b>\$1,338,978</b>         | <b>29.1%</b>    |



*Alcohol, Drug and Mental Health Board  
of Franklin County*

**ALCOHOL, DRUG AND MENTAL HEALTH BOARD  
OF FRANKLIN COUNTY  
COMPARATIVE BALANCE STATEMENT**

|  | <b>Totals<br/>1/31/2019</b> | <b>Totals<br/>12/31/2018</b> | <b>\$ Variance<br/>Incr/(Decr)</b> | <b>%<br/>Incr/(Dec)</b> |
|--|-----------------------------|------------------------------|------------------------------------|-------------------------|
| <b>ASSETS</b>                            |                             |                              |                                    |                         |
| Cash                                     | \$62,825,048                | \$64,927,160                 | (\$2,102,111)                      | -3.2%                   |
| Provider Receivables                     | \$3,305,947                 | \$3,324,938                  | (\$18,991)                         | -0.6%                   |
| Due from Other Funds                     | \$620,181                   | \$620,181                    | \$0                                | 0.0%                    |
| Due from Other Governments               | \$382,888                   | \$251,936                    | \$130,951                          | 52.0%                   |
| <b>Total Assets</b>                      | <b>\$67,134,065</b>         | <b>\$69,124,216</b>          | <b>(\$1,990,151)</b>               | <b>-2.9%</b>            |
| <b>LIABILITIES</b>                       |                             |                              |                                    |                         |
| Accrued Wages Payable                    | \$139,851                   | \$137,851                    | \$2,000                            | 1.5%                    |
| PERS and Medicare Payable                | \$28,894                    | \$28,489                     | \$405                              | 1.4%                    |
| Claims Payable - Current Year            | \$0                         | \$1,396,050                  | (\$1,396,050)                      | -100.0%                 |
| Block Grants Payable - Current Year      | \$1,883,696                 | \$0                          | \$1,883,696                        | NA                      |
| Claims Payable - Prior Years             | \$2,568,106                 | \$0                          | \$2,568,106                        | NA                      |
| Block Grants Payable - Prior Years       | \$848,259                   | \$143,643                    | \$704,616                          | 490.5%                  |
| Due to Other Funds                       | \$620,181                   | \$620,181                    | \$0                                | 0.0%                    |
| Funds held for Others                    | \$0                         | \$0                          | \$0                                | NA                      |
| Deferred Revenue                         | \$3,983,390                 | \$3,653,096                  | \$330,293                          | 9.0%                    |
| <b>Total Liabilities</b>                 | <b>\$10,072,377</b>         | <b>\$5,979,311</b>           | <b>\$4,093,066</b>                 | <b>68.5%</b>            |
| <b>FUND EQUITY</b>                       |                             |                              |                                    |                         |
| Undesignated                             |                             |                              |                                    |                         |
| <b>Total Fund Equity</b>                 | <b>\$57,061,688</b>         | <b>\$63,144,905</b>          | <b>(\$6,083,217)</b>               | <b>-9.6%</b>            |
| <b>Total Liabilities and Fund Equity</b> | <b>\$67,134,065</b>         | <b>\$69,124,216</b>          | <b>(\$1,990,151)</b>               | <b>-2.9%</b>            |



**ALCOHOL, DRUG AND MENTAL HEALTH BOARD  
OF FRANKLIN COUNTY  
COMPARATIVE BALANCE STATEMENT**

|  | <b>Council of Governments<br/>1/31/2019</b> | <b>Council of Governments<br/>12/31/2018</b> | <b>\$ Variance<br/>Incr/(Decr)</b> | <b>%<br/>Incr/(Decr)</b> |
|--|---|--|------------------------------------|--------------------------|
| <b>ASSETS</b>                            |   |  |                                    |                          |
| Cash                                     | \$165,983                                   | \$185,684                                    | (\$19,701)                         | -10.6%                   |
| Provider Receivables                     | \$0   | \$0  | \$0                                | NA                       |
| Due from Other Funds                     | \$0   | \$0  | \$0                                | NA                       |
| Due from Other Governments               | \$85,131                                    | \$65,430                                     | \$19,701                           | 30.1%                    |
| <b>Total Assets</b>                      | <b>\$251,115</b>                            | <b>\$251,115</b>                             | <b>\$0</b>                         | <b>0.0%</b>              |
| <b>LIABILITIES</b>                       |   |  |                                    |                          |
| Accrued Wages Payable                    | \$6,770                                     | \$6,770                                      | \$0                                | 0.0%                     |
| PERS and Medicare Payable                | \$1,381                                     | \$1,381                                      | \$0                                | 0.0%                     |
| Claims Payable - Current Year            | \$0   | \$0  | \$0                                | NA                       |
| Block Grants Payable - Current Year      | \$0   | \$0  | \$0                                | NA                       |
| Claims Payable - Prior Years             | \$0   | \$0  | \$0                                | NA                       |
| Block Grants Payable - Prior Years       | \$0   | \$0  | \$0                                | NA                       |
| Due to Other Funds                       | \$242,963                                   | \$242,963                                    | \$0                                | 0.0%                     |
| Funds held for Others                    | \$0   | \$0  | \$0                                | NA                       |
| Deferred Revenue                         | \$0   | \$0  | \$0                                | NA                       |
| <b>Total Liabilities</b>                 | <b>\$251,115</b>                            | <b>\$251,115</b>                             | <b>\$0</b>                         | <b>0.0%</b>              |
| <b>FUND EQUITY</b>                       |   |  |                                    |                          |
| Undesignated                             |   |  |                                    |                          |
| <b>Total Fund Equity</b>                 | <b>\$0</b>                                  | <b>\$0</b>                                   | <b>\$0</b>                         | <b>NA</b>                |
| <b>Total Liabilities and Fund Equity</b> | <b>\$251,115</b>                            | <b>\$251,115</b>                             | <b>\$0</b>                         | <b>0.0%</b>              |