

**ALCOHOL, DRUG AND MENTAL HEALTH BOARD
OF FRANKLIN COUNTY
COMPARATIVE BALANCE STATEMENT
AS OF AUGUST 31, 2008 AND JULY 31, 2008**

	General 8/31/2008	General 7/31/2008	\$ Variance Incr/(Decr)	% Incr/(Dec)
ASSETS				
Equity with County Treasurer	\$ 33,749,368	\$ 34,168,025	\$ (418,657)	(1.2%)
Provider Receivables	121,868	173,212	(51,344)	(29.6%)
Property and Rollback Taxes	9,069,888	9,257,315	(187,427)	(2.0%)
Due from Other Funds	173,603	173,603	0	0.0%
Due from Other Governments	7,049,131	10,032,916	(2,983,785)	(29.7%)
Total Assets	50,163,858	53,805,071	(3,641,213)	(6.8%)
LIABILITIES				
Accounts Payable	-	-	-	0.0%
Accrued Wages Payable	133,266	133,266	-	0.0%
Contracts Payable - Prior Year	-	-	-	0.0%
Contracts Payable - Current Year	4,846,905	4,291,863	555,042	12.9%
Deferred Revenue	9,069,888	9,257,315	(187,427)	(2.0%)
Due to Other Funds	246,348	246,348	-	0.0%
Funds held for Others	-	-	-	0.0%
Due to Other Governments	27,403	27,403	-	0.0%
Total Liabilities	14,323,810	13,956,195	367,615	2.6%
FUND EQUITY				
Unreserved - Undesignated	35,840,048	39,848,876	(4,008,828)	(10.1%)
Total Fund Equity	35,840,048	39,848,876	(4,008,828)	(10.1%)
Total Liabilities and Fund Equity	\$ 50,163,858	\$ 53,805,071	\$ (3,641,213)	(6.8%)

Note 1. Unreported Claims Liability

The estimated liability for unreported claims of is being reported as a footnote in the monthly Board Financial Statements

790,960

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	Special Revenue 8/31/2008	Special Revenue 7/31/2008	\$ Variance Incr/(Decr)	% Incr/(Dec)
ASSETS				
Equity with County Treasurer	\$ 5,222,311	\$ 8,742,247	\$ (3,519,936)	(40.3%)
Provider Receivables	-	-	-	0.0%
Property and Rollback Taxes	-	-	-	0.0%
Due from Other Funds	246,348	246,348	-	0.0%
Due from Other Governments	404,488	15,000	389,488	2596.6%
Total Assets	<u>5,873,147</u>	<u>9,003,595</u>	<u>(3,130,448)</u>	<u>(34.8%)</u>
LIABILITIES				
Accounts Payable	-	-	-	0.0%
Accrued Wages Payable	-	-	-	0.0%
Contracts Payable - Prior Year	1,140	201,141	(200,001)	(99.4%)
Contracts Payable - Current Year	1,919,600	2,059,714	(140,114)	(6.8%)
Deferred Revenue	3,330,925	6,124,139	(2,793,214)	(45.6%)
Due to Other Funds	173,603	173,603	-	0.0%
Funds held for Others	69,840	69,840	-	0.0%
Due to Other Governments	378,039	375,158	2,881	0.8%
Total Liabilities	<u>5,873,147</u>	<u>9,003,595</u>	<u>(3,130,448)</u>	<u>(34.8%)</u>
FUND EQUITY				
Unreserved - Undesignated	-	-	-	0.0%
Total Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.0%</u>
Total Liabilities and Fund Equity	<u>\$ 5,873,147</u>	<u>\$ 9,003,595</u>	<u>\$ (3,130,448)</u>	<u>(34.8%)</u>

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	Totals 8/31/2008	Totals 7/31/2008	\$ Variance Incr/(Decr)	% Incr/(Decr)
ASSETS				
Equity with County Treasurer	\$ 38,971,679	\$ 42,910,272	\$ (3,938,593)	(9.2%)
Provider Receivables	121,868	173,212	(51,344)	(29.6%)
Property and Rollback Taxes	9,069,888	9,257,315	(187,427)	(2.0%)
Due from Other Funds	419,951	419,951	-	0.0%
Due from Other Governments	7,453,619	10,047,916	(2,594,297)	(25.8%)
Total Assets	56,037,005	62,808,666	(6,771,661)	(10.8%)
LIABILITIES				
Accounts Payable	-	-	-	0.0%
Accrued Wages Payable	133,266	133,266	-	0.0%
Contracts Payable - Prior Year	1,140	201,141	(200,001)	(99.4%)
Contracts Payable - Current Year	6,766,505	6,351,577	414,928	6.5%
Deferred Revenue	12,400,813	15,381,454	(2,980,641)	(19.4%)
Due to Other Funds	419,951	419,951	-	0.0%
Funds held for Others	69,840	69,840	-	0.0%
Due to Other Governments	405,442	402,561	2,881	0.7%
Total Liabilities	20,196,957	22,959,790	(2,762,833)	(12.0%)
FUND EQUITY				
Unreserved - Undesignated	35,840,048	39,848,876	(4,008,828)	(10.1%)
Total Fund Equity	35,840,048	39,848,876	(4,008,828)	(10.1%)
Total Liabilities and Fund Equity	\$ 56,037,005	\$ 62,808,666	\$ (6,771,661)	(10.8%)

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	Agency Fund 8/31/2008	Agency Fund 7/31/2008	\$ Variance Incr/(Decr)	% Inc/(Dec)
ASSETS				
Equity with County Treasurer	\$ 1,906	\$ 111,242	\$ (109,336)	(98.3%)
Provider Receivables	-	-	-	0.0%
Property and Rollback Taxes	-	-	-	0.0%
Due from Other Funds	-	-	-	0.0%
Due from Other Governments	-	-	-	0.0%
Total Assets	<u>1,906</u>	<u>111,242</u>	<u>(109,336)</u>	<u>(98.3%)</u>
LIABILITIES				
Accounts Payable	-	-	-	0.0%
Accrued Wages Payable	-	-	-	0.0%
Contracts Payable - Prior Year	-	-	-	0.0%
Contracts Payable - Current Year	-	-	-	0.0%
Deferred Revenue	-	-	-	0.0%
Due to Other Funds	-	-	-	0.0%
Funds held for Others	1,906	111,242	109,336	98.3%
Due to Other Governments	-	-	-	0.0%
Total Liabilities	<u>1,906</u>	<u>111,242</u>	<u>109,336</u>	<u>0.0%</u>
FUND EQUITY				
Unreserved - Undesignated	-	-	-	0.0%
Total Fund Equity	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities and Fund Equity	<u>\$ 1,906</u>	<u>\$ 111,242</u>	<u>\$ 109,336</u>	<u>98.3%</u>