

Statement of Net Position

	FY19		FY19 Business Activities			Increase (Decrease)
	Governmental Activities					
	Cole County Special Services	Alpha Homes	Cole County Residential Services	FY19 Total	FY18 Total	
ASSETS:						
Cash and Cash Equivalents	\$ 612,038	\$ 5,239	\$ 786,520	\$ 1,403,797	\$ 1,799,151	\$ (395,354)
Designated Cash and Cash Equivalents - Medical Claims & FSA	\$ -	\$ -	\$ 689,950	\$ 689,950	\$ 722,167	\$ (32,217)
Designated Cash and Cash Equivalents - Building	\$ 1,441,573	\$ 33,430	\$ 517,511	\$ 1,992,514	\$ 2,225,830	\$ (233,316)
Designated Cash and Cash Equivalents - Operating	\$ 524,101	\$ -	\$ 1,786,573	\$ 2,310,674	\$ 1,680,697	\$ 629,977
Accounts Receivable	\$ 38,615	\$ -	\$ 616,488	\$ 655,103	\$ 619,201	\$ 35,902
Interfund Receivable	\$ 7,500	\$ -	\$ 2,400	\$ 9,900	\$ 1,655	\$ 8,245
Security and Other Deposits	\$ -	\$ 3,905	\$ -	\$ 3,905	\$ 4,281	\$ (376)
Prepaid Expenses	\$ 18,482	\$ 2,031	\$ 76,101	\$ 96,614	\$ 90,429	\$ 6,185
Deposits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land	\$ 300,651	\$ 52,398	\$ -	\$ 353,049	\$ 383,049	\$ (30,000)
Building and Equipment (Net of Accumulated Depreciation)	\$ 1,791,247	\$ 362,013	\$ 128,108	\$ 2,281,368	\$ 2,484,342	\$ (202,974)
TOTAL ASSETS	\$ 4,734,207	\$ 459,016	\$ 4,603,651	\$ 9,796,874	\$ 10,010,802	\$ (213,928)
LIABILITIES:						
Accounts Payable	\$ 4,443	\$ 46,766	\$ 51,629	\$ 102,838	\$ 126,132	\$ (23,294)
Accrued Payroll and Payroll Taxes	\$ -	\$ -	\$ 90,630	\$ 90,630	\$ 60,227	\$ 30,403
Accrued Vacation	\$ -	\$ -	\$ 180,940	\$ 180,940	\$ 167,045	\$ 13,895
Interfund Payable	\$ 2,400	\$ -	\$ 7,500	\$ 9,900	\$ 1,655	\$ 8,245
Accrued Expenses	\$ 1,415	\$ -	\$ 29,028	\$ 30,443	\$ 29,132	\$ 1,311
Accrued Health Insurance Claim Liability	\$ -	\$ -	\$ 5,000	\$ 5,000	\$ 24,000	\$ (19,000)
Security Deposits	\$ -	\$ 3,905	\$ -	\$ 3,905	\$ 3,829	\$ 76
Unearned Revenue	\$ -	\$ 3,664	\$ -	\$ 3,664	\$ 4,411	\$ (747)
TOTAL LIABILITIES	\$ 8,258	\$ 54,335	\$ 364,727	\$ 427,320	\$ 416,431	\$ 10,889
NET POSITION:						
Net Investment in Capital Assets	\$ 2,091,898	\$ 414,411	\$ 128,108	\$ 2,634,417	\$ 2,867,391	\$ (232,974)
Temporarily Restricted	\$ -	\$ 1,069,430	\$ -	\$ 1,069,430	\$ 1,036,000	\$ 33,430
Unrestricted - Designated	\$ -	\$ -	\$ 2,471,523	\$ 2,471,523	\$ 1,921,245	\$ 550,278
Unrestricted	\$ 2,634,051	\$ (1,079,160)	\$ 1,639,293	\$ 3,194,184	\$ 3,769,735	\$ (575,551)
TOTAL NET POSITION	\$ 4,725,949	\$ 404,681	\$ 4,238,924	\$ 9,369,554	\$ 9,594,371	\$ (224,817)
TOTAL LIABILITIES AND NET POSITION	\$ 4,734,207	\$ 459,016	\$ 4,603,651	\$ 9,796,874	\$ 10,010,802	\$ (213,928)