

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2016

| | Governmental Fund | PCMS Funds | TOTALS | |
|--|------------------------------|-----------------------|------------------------|------------------------|
| | <u>General</u> | <u>General</u> | <u>FY 15/16</u> | <u>FY 14/15</u> |
| ASSETS | | | | |
| Cash and Investments | \$ 27,101,055 | \$ 130,029 | \$ 27,231,084 | \$ 24,282,278 |
| Due from Other Governments | - | - | - | - |
| Due from Other Agencies | 1,378,534 | - | 1,378,534 | 722,483 |
| Other Receivables | 133,373 | - | 133,373 | (39,619) |
| Deposits | 12,237 | - | 12,237 | 38,422 |
| Furniture, Fixtures & Equipment | 4,672,369 | - | 4,672,369 | 4,716,399 |
| Accumulated Depreciation | (1,337,935) | - | (1,337,935) | (1,146,515) |
| Note Receivable - Long Term | 320,772 | - | 320,772 | 671,130 |
| TOTAL ASSETS | 32,280,405 | 130,029 | 32,410,434 | 29,244,578 |
| Deferred Outflows of Resources | 872,681 | 0 | 872,681 | 0 |
| TOTAL DEFERRED OUTFLOW OF RESOURCES | 872,681 | 0 | 872,681 | 0 |
| Total Assets & Deferred Outflow | \$ 33,153,086 | \$ 130,029 | \$ 33,283,115 | \$ 29,244,578 |
| LIABILITIES | | | | |
| Vouchers & Accounts Payable | 129,655 | - | 129,655 | 63,813 |
| Other Payables | 5,395 | - | 5,395 | 33,391 |
| Accrued Liabilities | 2,702,427 | - | 2,702,427 | 333,466 |
| Unearned Revenue | - | - | - | - |
| TOTAL LIABILITIES | 2,837,477 | 0 | 2,837,477 | 430,670 |
| Deferred Inflows of Resources | 711,151 | 0 | 711,151 | 0 |
| TOTAL DEFERRED INFLOW OF RESOURCES | 711,151 | 0 | 711,151 | 0 |
| FUND EQUITY | | | | |
| Investment in Fixed Assets | 3,330,611 | - | 3,330,611 | 3,535,476 |
| Retained Earnings | - | 131,152 | 131,152 | 147,562 |
| Fund Equity Unreserved | - | - | - | - |
| Unspendable-Note Receivable | 320,772 | - | 320,772 | 671,130 |
| Assigned-Spence Education Award | 4,729 | - | 4,729 | 4,258 |
| Assigned - Cooperman Bogue | 275 | - | 275 | 5,625 |
| Assigned-F/Y Expenditure | 2,599,460 | - | 2,599,460 | 2,323,482 |
| Assigned - GASB 68 Pension | (2,283,325) | - | (2,283,325) | - |
| Assigned Cash Flow Requirement | 7,590,500 | - | 7,590,500 | - |
| Unassigned | 9,344,975 | - | 9,344,975 | 14,570,577 |
| Excess Rev/(Exp) | 8,696,461 | (1,123) | 8,695,338 | 7,555,798 |
| TOTAL FUND EQUITY | 29,604,459 | 130,029 | 29,734,488 | 28,813,908 |
| TOTAL LIAB. & FUND EQUITY | 32,441,935 | 130,029 | 32,571,964 | 29,244,578 |
| Total Liability & Fund Equity & Deferred Inflow | \$ 33,153,086 | \$ 130,029 | \$ 33,283,115 | \$ 29,244,578 |

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR PERIOD ENDING September 30, 2016

| | FY 15/16 | | FY 14/15 | | Y.T.D. ACTUAL Difference |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------|
| | ANNUAL BUDGET | Y.T.D. ACTUAL | ANNUAL BUDGET | Y.T.D. ACTUAL | |
| REVENUE | | | | | |
| Property Taxes | \$ 55,492,374 | \$ 55,239,468 | \$ 52,335,371 | \$ 51,800,559 | \$ 3,438,909 |
| Grants | 187,445 | 93,058 | 292,095 | 182,473 | (89,415) |
| Interest - Investments | 50,000 | 132,448 | 58,000 | 85,069 | 47,379 |
| - Note | | | | - | |
| Miscellaneous | 285,000 | 124,498 | 7,668,406 | 7,960,612 | (7,836,114) |
| Cash Forward | 17,255,059 | - | 15,423,226 | - | |
| SUBTOTAL REVENUE | 73,269,878 | 55,589,472 | 75,777,098 | 60,028,713 | (4,439,241) |
| PCMS | | 853,772 | | 869,418 | (15,646) |
| TOTAL REVENUE | 73,269,878 | 56,443,244 | 75,777,098 | 60,898,131 | (4,454,887) |
| | | | | | |
| Administration | 7,164,798 | 6,439,295 | 7,377,600 | 6,437,296 | 1,999 |
| Grants | 124,725 | 103,361 | 7,059,372 | 7,007,338 | (6,903,977) |
| Children & Families Programs* | | | | | |
| School Readiness | 9,163,759 | 7,497,899 | 8,850,224 | 6,971,268 | 526,631 |
| School Success | 18,622,467 | 13,691,480 | 17,202,619 | 14,043,845 | (352,365) |
| Prevention of Child Abuse & Neglect | 19,981,887 | 16,237,292 | 20,522,575 | 15,773,627 | 463,665 |
| Non-Operating: | | | | | |
| Statutory Fees | 1,285,440 | 1,618,285 | 1,256,049 | 1,517,181 | 101,104 |
| Technology | 1,396,549 | 1,009,594 | 1,160,000 | 156,499 | 853,095 |
| Other - Outreach and Measurement | 1,217,650 | 190,680 | 1,452,895 | 541,053 | (350,373) |
| Depreciation | | 105,126 | - | 5,421 | 99,705 |
| Capital | | | | - | - |
| Fund Balance Unassigned | 14,312,603 | | 10,895,764 | | - |
| SUBTOTAL EXPENDITURES | 73,269,878 | 46,893,012 | 75,777,098 | 52,453,528 | (5,560,516) |
| PCMS | | 854,895 | | 888,805 | (33,910) |
| TOTAL EXPENDITURES | \$ 73,269,878 | \$ 47,747,907 | \$ 75,777,098 | \$ 53,342,332 | \$ (5,594,426) |
| | | | | | |
| EXCESS (Deficiency) of | | | | | |
| Revenue over Expenditures | | 8,695,338 | | 7,555,798 | |
| | | | | | |
| RETAINED EARNINGS | | 131,152 | | 147,562 | (16,410) |
| INVESTMENT IN FIXED ASSETS | | 3,330,611 | | 3,535,476 | (204,865) |
| FUND EQUITY - JWB: | | | | | |
| Unspendable-Note Receivable | | 320,772 | | 671,130 | (350,358) |
| Assigned-Spence Education Award | | 4,729 | | 4,257 | 472 |
| Assigned - Cooperman Bogue | | 275 | | 5,625 | (5,350) |
| Assigned Cash Flow Requirement | | 7,590,500 | | - | 7,590,500 |
| Assigned - GASB 68 Pension | | (2,283,325) | | | |
| Unassigned | | 9,344,975 | | 14,570,577 | (5,225,602) |
| Assigned-F/Y Expenditure | | 2,599,460 | | 2,323,482 | 275,978 |
| TOTAL: | \$ 73,269,878 | \$ 29,734,488 | \$ 75,777,098 | \$ 28,813,908 | \$ 2,064,365 |