

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 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	\$ 42,113,023	\$ 149,827	\$ 42,262,850	\$ 37,342,395
Due from Other Governments	-	-	-	-
Due from Other Agencies	795,999	-	795,999	763,394
Other Receivables	70	-	70	0
Deposits	16,733	-	16,733	2,938
Furniture, Fixtures & Equipment	4,672,369	-	4,672,369	4,803,391
Accumulated Depreciation	(1,232,809)	-	(1,232,809)	(1,218,643)
Note Receivable - Long Term	498,069	-	498,069	671,130
TOTAL ASSETS	<u>46,863,454</u>	<u>149,827</u>	<u>47,013,281</u>	<u>42,364,605</u>
Deferred Outflows of Resources	872,681	0	872,681	0
TOTAL DEFERRED OUTFLOW OF RESOURCES	<u>872,681</u>	<u>0</u>	<u>872,681</u>	<u>0</u>
LIABILITIES				
Vouchers & Accounts Payable	67,963	-	67,963	217,937
Other Payables	13,058	12,971	26,029	30,511
Accrued Liabilities	2,706,950	-	2,706,950	333,466
Unearned Revenue	200	-	200	-
TOTAL LIABILITIES	<u>2,788,170</u>	<u>12,971</u>	<u>2,801,141</u>	<u>581,914</u>
Deferred Inflows of Resources	711,151	0	711,151	0
TOTAL DEFERRED INFLOW OF RESOURCES	<u>711,151</u>	<u>0</u>	<u>711,151</u>	<u>0</u>
FUND EQUITY				
Investment in Fixed Assets	3,425,617	-	3,425,617	3,550,339
Retained Earnings	-	131,152	131,152	147,562
Fund Equity Unreserved	-	-	-	-
Unspendable-Note Receivable	498,069	-	498,069	671,130
Assigned-Spence Education Award	4,729	-	4,729	4,257
Assigned - Cooperman Bogue	275	-	275	5,625
Assigned-F/Y Expenditure	2,323,482	-	2,323,482	4,527,462
Assigned - GASB 68 Pension	2,283,325	-	2,283,325	0
Assigned Cash Flow Requirement	7,590,500	-	7,590,500	6,478,640
Unassigned	4,839,332	-	4,839,332	5,873,094
Excess Rev/(Exp)	23,271,486	5,704	23,277,190	20,524,580
TOTAL FUND EQUITY	<u>44,236,814</u>	<u>136,856</u>	<u>44,373,670</u>	<u>41,782,689</u>
TOTAL LIAB.&FUND EQUITY	<u>\$ 47,024,984</u>	<u>\$ 149,827</u>	<u>\$ 47,174,811</u>	<u>\$ 42,364,605</u>

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR PERIOD ENDING June 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	\$ 55,184,629	\$ 52,335,371	\$ 50,600,487	\$ 4,584,142
Grants	187,445	93,058	292,095	167,509	(74,451)
Interest - Investments	50,000	98,331	58,000	44,834	53,497
- Note				-	
Miscellaneous	285,000	71,527	7,668,406	7,556,611	(7,485,084)
Cash Forward	17,255,059	-	15,423,226	-	
SUBTOTAL REVENUE	73,269,878	55,447,544	75,777,098	58,369,441	(2,921,896)
PCMS		634,608		688,732	(54,124)
TOTAL REVENUE	73,269,878	56,082,152	75,777,098	59,058,173	(2,976,020)
Administration	7,127,299	4,773,326	7,377,600	4,721,230	52,096
Grants	124,725	48,000	7,059,372	6,918,481	(6,870,481)
Children & Families Programs*					
School Readiness	9,032,680	5,216,892	8,850,224	4,865,529	351,363
School Success	17,841,924	8,222,882	17,202,619	8,128,324	94,558
Prevention of Child Abuse & Neglect	19,959,353	11,813,973	20,522,575	11,394,290	419,683
Non-Operating:					
Statutory Fees	1,285,440	1,490,530	1,256,049	1,373,773	116,757
Technology	1,434,049	529,994	1,160,000	115,221	414,773
Other - Outreach and Measurement		80,462	1,452,895	319,104	(238,642)
Depreciation			-	-	-
Fund Balance Unassigned	15,534,652		10,895,764	-	-
SUBTOTAL EXPENDITURES	72,340,122	32,176,059	75,777,098	37,835,952	(5,659,893)
PCMS		628,904		697,641	(68,737)
TOTAL EXPENDITURES	\$ 72,340,122	\$ 32,804,963	\$ 75,777,098	\$ 38,533,593	\$ (5,728,630)
EXCESS (Deficiency) of Revenue over Expenditures		23,277,189		20,524,580	
RETAINED EARNINGS		131,152		147,562	(16,410)
INVESTMENT IN FIXED ASSETS		3,425,617		3,550,339	(124,722)
FUND EQUITY - JW B:					
Unspendable-Note Receivable		498,069		671,130	(173,061)
Assigned-Spence Education Award		4,729		4,257	472
Assigned - Cooperman Bogue		275		5,625	(5,350)
Assigned Cash Flow Requirement		7,590,500		6,478,640	1,111,860
Assigned - GASB 68 Pension		2,283,325			
Unassigned		4,839,332		5,873,094	(1,033,762)
Assigned-F/Y Expenditure		2,323,482		4,527,462	(2,203,980)
TOTAL:	\$ 72,340,122	\$ 44,373,669	\$ 75,777,098	\$ 41,782,689	\$ (2,444,954)