

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
March 31, 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	\$ 48,599,289	\$ 76,728	\$ 48,676,018	\$ 44,467,648
Due from Other Governments	-	-	-	
Due from Other Agencies	790,752	-	790,752	772,838
Other Receivables	43,658	75,257	118,916	42,550
Deposits	20,349	-	20,349	3,878
Furniture, Fixtures & Equipment	4,709,437	-	4,709,437	4,803,391
Accumulated Depreciation	(1,269,556)	-	(1,269,556)	(1,218,643)
Note Receivable - Long Term	498,069	-	498,069	671,130
TOTAL ASSETS	53,391,999	151,985	53,543,984	49,542,792
LIABILITIES				
Vouchers & Accounts Payable	131,944	-	131,944	28,033
Other Payables	8,845	12,971	21,816	30,395
Accrued Liabilities	318,488	-	318,488	333,466
Unearned Revenue	100	-	100	-
TOTAL LIABILITIES	459,377	12,971	472,348	391,894
FUND EQUITY				
Investment in Fixed Assets	3,425,617	-	3,425,617	3,550,339
Retained Earnings	-	131,151	131,151	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	0	-	0	5,625
Assigned-F/Y Expenditure	2,323,482	-	2,323,482	4,527,462
Assigned Cash Flow Requirement	7,590,500	-	7,590,500	7,774,368
Unassigned	9,349,589	-	9,349,589	4,577,366
Excess Rev/(Exp)	29,740,636	7,863	29,748,499	27,892,790
TOTAL FUND EQUITY	52,932,622	139,014	53,071,635	49,150,899
TOTAL LIAB.&FUND EQUITY	\$ 53,391,999	\$ 151,985	\$ 53,543,984	\$ 49,542,792

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR PERIOD ENDING March 31, 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	\$ 50,280,663	\$ 52,335,371	\$ 46,913,171	\$ 3,367,492
Grants	187,445	47,766	292,095	122,297	(74,531)
Interest - Investments	50,000	51,261	58,000	23,509	27,752
- Note				-	
Miscellaneous	285,000	16,540	7,668,406	4,117,069	(4,100,529)
Cash Forward	17,255,059	-	15,423,226	-	
SUBTOTAL REVENUE	73,269,878	50,396,230	75,777,098	51,176,046	(779,816)
PCMS		415,855		417,044	(1,189)
TOTAL REVENUE	73,269,878	50,812,085	75,777,098	51,593,090	(781,005)
Administration	7,117,499	3,217,431	7,377,600	3,069,513	147,918
Grants	124,725	30,068	7,059,372	3,464,113	(3,434,045)
Children & Families Programs*					
School Readiness	8,740,238	3,364,955	8,850,224	3,092,757	272,198
School Success	17,128,019	4,978,616	17,202,619	4,835,852	142,764
Prevention of Child Abuse & Neglect	19,712,167	7,287,639	20,522,575	7,289,877	(2,238)
Non-Operating:					
Statutory Fees	1,285,440	1,392,450	1,256,049	1,300,027	92,423
Technology	2,117,640	345,399	1,160,000	57,525	287,874
Other - Outreach and Measurement	489,702	39,035	1,452,895	171,405	(132,370)
Depreciation	-	-	-	-	-
Fund Balance Unassigned	16,554,448		10,895,764	-	-
SUBTOTAL EXPENDITURES	73,269,878	20,655,593	75,777,098	23,281,069	(2,625,476)
PCMS		407,992		419,231	(11,239)
TOTAL EXPENDITURES	\$ 73,269,878	\$ 21,063,585	\$ 75,777,098	\$ 23,700,300	\$ (2,636,715)
EXCESS (Deficiency) of					
Revenue over Expenditures		29,748,500		27,892,790	1,855,710
RETAINED EARNINGS		131,151		147,563	(16,412)
INVESTMENT IN FIXED ASSETS		3,425,617		3,550,339	(124,722)
FUND EQUITY - JWb:					
Unspendable-Note Receivable		498,069		671,130	(173,061)
Assigned-Spence Education Award		4,729		4,258	471
Assigned - Cooperman Bogue		0		5,625	(5,625)
Assigned Cash Flow Requirement		7,590,500		7,774,368	(183,869)
Unassigned		9,349,589		4,577,366	4,772,223
Assigned-F/Y Expenditure		2,323,482		4,527,462	(2,203,980)
TOTAL:	\$ 73,269,878	\$ 53,071,636	\$ 75,777,098	\$ 49,150,901	\$ 3,920,735