

## Loy, Norman

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**From:** Anne Crawford <acrawford@jwbpinellas.org>  
**Sent:** Wednesday, January 23, 2019 2:23 PM  
**To:** Loy, Norman  
**Cc:** Richard Godfrey  
**Subject:** JWB FY19 Q1 Financials  
**Attachments:** Q1 Financial.pdf

Good afternoon Norm,

Attached is a copy of the Juvenile Welfare Board quarterly Financial Statements. This copy is to be filed with the Board of County Commissioners of Pinellas County per the Juvenile Welfare Board Act. Please confirm that you have received this information.

Thank you,



**Anne J. Crawford**

Juvenile Welfare Board of Pinellas County

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*All correspondence is subject to Florida's public records law.*

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 2018**

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 19	FY 18
Assets				
Cash and Investments	\$ 61,774,378	\$ 118,581	\$ 61,892,959	\$ 58,576,670
Due from Other Governments	-	-	-	-
Due from Other Agencies	1,434,000	-	1,434,000	1,163,758
Receivables (Other/Short Term Note)	46,660	-	46,660	137,465
Prepays/Deposits	23,457	-	23,457	10,756
Capital Assets, net of accumulated depreciation	3,552,191	-	3,552,191	3,761,251
Note Receivable - Long Term	-	-	-	93,039
<b>Total Assets</b>	<b>66,830,686</b>	<b>118,581</b>	<b>66,949,267</b>	<b>63,742,939</b>
Deferred Outflows of Resources	1,371,919	-	1,371,919	1,252,538
<b>Total Deferred Outflows of Resources</b>	<b>1,371,919</b>	<b>-</b>	<b>1,371,919</b>	<b>1,252,538</b>
<b>Total Assets &amp; Deferred Outflow</b>	<b>\$ 68,202,604</b>	<b>\$ 118,581</b>	<b>\$ 68,321,185</b>	<b>\$ 64,995,477</b>
Liabilities				
Vouchers & Accounts Payable	223,970	-	223,970	119,869
Other Payables	5,183	-	5,183	5,416
Accrued Liabilities	324,269	-	324,269	354,394
Current portion - Net Pension Liability	36,145	-	36,145	36,145
Pension Liability (Net)	3,607,041	-	3,607,041	3,451,899
<b>Total Liabilities</b>	<b>4,196,608</b>	<b>-</b>	<b>4,196,608</b>	<b>3,967,722</b>
Deferred Inflows of Resources	342,304	-	342,304	153,055
<b>Total Deferred Inflows of Resources</b>	<b>342,304</b>	<b>-</b>	<b>342,304</b>	<b>153,055</b>
Fund Equity				
Investment in Fixed Assets	3,545,497	-	3,545,497	3,731,595
Retained Earnings	-	118,676	118,676	122,845
Fund Equity Unreserved	-	-	-	93,039
Unspendable-Note Receivable	-	-	-	93,039
Assigned-Spence Education Award	7,418	-	7,418	6,318
Assigned Cash Flow Requirement	12,682,647	-	12,682,647	11,652,746
Unassigned	9,264,772	-	9,264,772	8,549,648
Excess Rev/(Exp)	38,163,359	(95)	38,163,264	36,718,509
<b>Total Fund Equity</b>	<b>63,663,693</b>	<b>118,581</b>	<b>63,782,274</b>	<b>60,874,700</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>67,860,300</b>	<b>118,581</b>	<b>67,978,881</b>	<b>64,842,421</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 68,202,604</b>	<b>\$ 118,581</b>	<b>\$ 68,321,185</b>	<b>\$ 64,995,477</b>

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR PERIOD ENDING December 31, 2018**

	FY 19								
	Y.T.D. Budget	Y.T.D. Actuals	Y.T.D. Variance	M.T.D. Budget	M.T.D. Actuals	M.T.D. Variance	FY 19 Budget	Prior Y.T.D. Actuals	Prior Year Variance
<b>REVENUE</b>									
Property Taxes	\$ 49,121,276	\$ 48,941,980	\$ 179,296	\$ 34,592,448	\$ 30,142,853	\$ 4,449,595	\$ 69,184,896	\$ 46,271,078	2,670,902
Interest - Investments	72,000	136,779	(64,779)	36,000	68,599	(32,599)	600,000	67,408	69,371
- Note	-	-	-	-	-	-	-	1,672	(1,672)
Miscellaneous	83,823	6,202	77,621	83,823	6,202	77,621	335,291	-	6,202
<b>TOTAL REVENUE</b>	<b>49,277,099</b>	<b>49,084,961</b>	<b>192,138</b>	<b>34,712,271</b>	<b>30,217,654</b>	<b>4,494,617</b>	<b>70,120,187</b>	<b>46,340,158</b>	<b>2,744,803</b>
Administration	1,476,503	1,550,107	(73,604)	543,975	546,162	(2,187)	7,771,067	1,470,068	80,039
Children & Families Programs*									
School Readiness	1,565,242	1,963,795	(398,553)	894,424	902,270	(7,846)	11,180,301	1,682,533	281,262
School Success	1,441,345	1,892,614	(451,269)	1,261,177	1,275,773	(14,596)	18,016,808	1,266,995	625,619
Prevention of Child Abuse & Neglect	3,110,183	3,455,862	(345,679)	1,777,247	1,602,100	175,147	22,215,591	2,934,856	521,006
Strengthening Community	1,575,937	706,246	869,691	443,926	695,905	(251,979)	11,098,148	1,045,661	(339,415)
<b>SUB TOTAL CHILDRENS &amp; FAMILIES PROGRAMS</b>	<b>7,692,707</b>	<b>8,018,517</b>	<b>(325,810)</b>	<b>4,376,774</b>	<b>4,476,048</b>	<b>(99,274)</b>	<b>62,510,848</b>	<b>6,930,045</b>	<b>1,088,472</b>
Non-Operating:									
Statutory Fees	1,242,499	1,256,880	(14,381)	814,527	732,220	82,307	1,380,554	1,207,454	49,426
Technology	3,788	540	3,248	3,788	-	3,788	757,500	14,082	(13,542)
Other	98,208	95,652	2,556	98,208	95,652	2,556	935,313	-	95,652
Unallocated Future Programming	2,750,000	-	2,750,000	2,750,000	-	2,750,000	2,750,000	-	-
<b>SUB TOTAL - NON-OPERATING</b>	<b>4,094,494</b>	<b>1,353,072</b>	<b>2,741,422</b>	<b>3,666,522</b>	<b>827,872</b>	<b>2,838,650</b>	<b>5,823,367</b>	<b>1,221,536</b>	<b>131,536</b>
<b>TOTAL EXPENDITURES</b>	<b>13,263,702</b>	<b>10,921,697</b>	<b>2,342,007</b>	<b>8,587,271</b>	<b>5,850,082</b>	<b>2,737,189</b>	<b>76,105,282</b>	<b>9,621,649</b>	<b>1,300,047</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>	<b>36,013,397</b>	<b>38,163,264</b>	<b>(2,149,869)</b>	<b>26,125,000</b>	<b>24,367,572</b>	<b>1,757,428</b>	<b>(5,985,095)</b>	<b>36,718,509</b>	<b>1,444,756</b>