

From: [Anne Crawford](#)
To: [Loy, Norman](#)
Cc: [Richard Godfrey](#)
Subject: JWB FY18 Q4 Financials
Date: Tuesday, November 13, 2018 8:44:25 AM
Attachments: [image013.png](#)
[image014.png](#)
[image016.png](#)
[image017.png](#)
[JWB FY 18 Q4 Financials.pdf](#)

Good morning 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
P: 727.453.5665
F: 727.453.5610
14155 58th St N, #100
Clearwater, FL 33760



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JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2018

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 18	FY 17
Assets				
Cash and Investments	\$ 30,682,601	\$ 116,676	\$ 30,799,277	\$ 29,435,620
Due from Other Governments	-	-	-	-
Due from Other Agencies	970,087	-	970,087	1,330,764
Receivables (Other/Short Term Note)	93,039	-	93,039	188,014
Prepays/Deposits	132,449	-	132,449	60,460
Capital Assets, net of accumulated depreciation	3,761,251	-	3,761,251	3,606,139
Note Receivable - Long Term	-	-	-	93,039
Total Assets	35,639,427	116,676	35,756,103	34,714,036
Deferred Outflows of Resources	1,371,919	-	1,371,919	1,252,538
Total Deferred Outflows of Resources	1,371,919	-	1,371,919	1,252,538
Total Assets & Deferred Outflow	\$ 37,011,346	\$ 116,676	\$ 37,128,022	\$ 35,966,574
Liabilities				
Vouchers & Accounts Payable	1,781,525	-	1,781,525	1,698,465
Other Payables	6,516	-	6,516	5,416
Accrued Liabilities	354,394	-	354,394	309,162
Current portion - Net Pension Liability	36,145	-	36,145	-
Pension Liability (Net)	3,607,041	-	3,607,041	3,488,044
Unearned Revenue	-	-	-	-
Total Liabilities	5,785,621	-	5,785,621	5,501,086
Deferred Inflows of Resources	342,304	-	342,304	153,055
Total Deferred Inflows of Resources	342,304	-	342,304	153,055
Fund Equity				
Investment in Fixed Assets	3,749,884	-	3,749,884	3,576,483
Retained Earnings	-	122,846	122,846	127,634
Fund Equity Unreserved	-	-	-	-
Unspendable-Note Receivable	0	-	0	93,039
Assigned-Spence Education Award	6,318	-	6,318	6,318
Assigned - Cooperman Bogue	-	-	-	-
Assigned Cash Flow Requirement	11,652,746	-	11,652,746	10,163,154
Unassigned	8,399,387	-	8,399,387	9,268,985
Excess Rev/(Exp)	7,075,084	(6,170)	7,068,914	7,076,819
Total Fund Equity	30,883,419	116,676	31,000,095	30,312,432
Total Liabilities & Fund Equity	36,669,040	116,676	36,785,716	35,813,517
Total Liability & Fund Equity & Deferred Inflow	\$ 37,011,346	\$ 116,676	\$ 37,128,022	\$ 35,966,574

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR PERIOD ENDING September 30, 2018

	FY 18										FY 17 YTD Actuals	Prior Year Variance
	YTD Budget	Y.T.D. Actuals	YTD Variance	Monthly Budget	Monthly Actuals	Monthly Variance	FY 18 Budget	Forecasted to Receive/Expend	Forecasted Lapse			
REVENUE												
Property Taxes	\$ 63,804,011	\$ 64,733,602	\$ (929,591)	\$ 18,596	\$ 11,883	\$ 6,713	\$ 64,124,634	\$ 63,782,231	\$ 342,403	\$ 60,275,100	4,458,502	
Interest - Investments	250,000	627,646	(377,646)	27,500	59,854	(32,354)	250,000	627,480	(377,480)	284,533	343,113	
- Note	-	5,034	(5,034)	-	843	(843)	-	-	-	9,399	(4,365)	
Miscellaneous	298,980	213,150	85,830	28,474	5,248	23,226	341,691	341,691	-	256,360	(43,210)	
TOTAL REVENUE	64,352,990	65,579,432	(1,226,442)	74,570	77,828	(3,258)	64,716,325	64,751,402	(35,077)	60,825,392	4,754,040	
Administration	7,684,318	6,443,710	1,240,608	640,360	291,956	348,404	7,684,318	7,198,430	485,888	6,400,393	43,317	
Children & Families Programs*												
School Readiness	11,041,951	10,336,295	705,656	920,163	1,323,340	(403,177)	11,041,951	10,853,110	188,841	9,998,173	338,122	
School Success	16,805,555	14,117,968	2,687,587	1,400,463	2,264,669	(864,206)	16,805,555	14,823,866	1,981,689	11,793,716	2,324,252	
Prevention of Child Abuse & Neglect	21,609,046	18,914,420	2,694,626	1,800,754	2,567,222	(766,468)	21,609,046	19,860,141	1,748,905	18,603,925	310,495	
Strengthening Community	7,334,915	6,368,005	966,910	611,243	758,155	(146,912)	7,334,915	6,686,405	648,510	4,493,481	1,874,524	
SUB TOTAL CHILDRENS & FAMILIES PROGRAMS	56,791,467	49,736,688	7,054,779	4,732,622	6,913,386	(2,180,764)	56,791,467	52,223,522	4,567,945	44,889,295	4,847,393	
Non-Operating:												
Statutory Fees	1,348,988	1,841,879	(492,891)	283	238	45	1,348,988	1,841,879	(492,891)	1,711,803	130,076	
Technology	912,950	429,540	483,410	76,079	93,516	(17,437)	912,950	492,604	420,346	530,053	(100,513)	
Other	72,000	58,697	13,303	6,000	4,697	1,303	72,000	72,000	-	160,892	(102,195)	
Unallocated Future Programming	3,152,976	-	3,152,976	262,748	-	262,748	3,152,976	-	3,152,976	56,137	(56,137)	
SUB TOTAL - NON-OPERATING	5,486,914	2,330,116	3,156,798	345,110	98,451	246,659	5,486,914	2,406,483	3,080,431	2,458,885	(128,769)	
TOTAL EXPENDITURES	69,962,698	58,510,514	11,452,185	5,718,093	7,303,793	(1,585,700)	69,962,699	61,828,435	8,134,264	53,748,573	4,761,941	
EXCESS (Deficiency) of												
Revenue over Expenditures	(5,609,708)	7,068,914	(12,678,627)	(5,643,522)	(7,225,965)	1,582,443	(5,246,374)	2,922,967	(8,169,341)	7,076,819	(7,901)	
RETAINED EARNINGS		122,846								127,634		
INVESTMENT IN FIXED ASSETS		3,749,884								3,576,483		
FUND EQUITY - JWB:												
Unspendable-Note Receivable		-								93,039		
Assigned-Spence Education Award		6,318								6,318		
Assigned Cash Flow Requirement		11,652,746								10,163,154		
Unassigned		8,399,387								9,268,985		
TOTAL:	\$ (5,609,708)	\$ 31,000,095	\$ (12,678,627)	\$ (5,643,522)	\$ (7,225,965)	\$ 1,582,443	\$ (5,246,374)	\$ 2,922,967	\$ (8,169,341)	\$ 30,312,432	(7,901)	