

4. REPORTS TO BE RECEIVED FOR FILING:

- a. Division of Inspector General, Audit Services, Clerk of the Circuit Court and Comptroller, Report No. 2013-30 dated October 17, 2013 – Follow-Up Audit of Pinellas County Economic Development Authority Industrial Revenue Bonds.
- b. Juvenile Welfare Board Fiscal Year 2013/2014 Budget at a Glance, along with the Monthly Financial and Investment Report for the Period Ending September 30, 2013.
- c. Dock Fee Report for the month of September 2013.



FY 13/14

## *Budget at a Glance*



*Juvenile Welfare Board  
14155 58th Street North  
Suite 100  
Clearwater, FL 33760*





### Board of Directors

- *Maria Edmonds, Vice Chair  
Gubernatorial Appointee*
- *Dr. James Sewell, Secretary  
Gubernatorial Appointee*
- *Bob Dillinger  
Public Defender*
- *Ray Neri  
Gubernatorial Appointee*
- *Dr. Michael A. Grego  
Pinellas County Schools  
Superintendent*
- *Bernie McCabe  
State Attorney*
- *Raymond Gross  
Judge of the Sixth Judicial Court*
- *Karen Seel  
Pinellas County Commissioner*
- *Angela Rouson  
Gubernatorial Appointee*
- *Brian Aungst, Jr.  
Gubernatorial Appointee*
- *Michael G. Mikurak  
Gubernatorial Appointee*

### Executive Staff

- *Dr. Marcie A. Biddleman  
Executive Director*
- *Dr. Mary Grace Duffy  
Administrative Services  
Director*
- *Judith Warren  
Quality Director*

## **Mission**

The Juvenile Welfare Board invests in partnerships, innovation and advocacy to strengthen Pinellas County children and families.

## **Vision**

The children of Pinellas County will have a future of more successful and satisfying lives because of the efforts of JWB and its partners.

## **3 Focus Areas**

- **School Readiness:** Children will enter school ready to learn, able to exhibit age appropriate social skills and self-control. Research indicates that children in poverty are more likely to start school with limited language skills, health issues and social and emotional problems all of which are barriers to learning and future life satisfaction and success.
- **School Success:** Once in school, children will have academic success and will graduate from high school ready for a productive career or higher education; the key to economic stability in adulthood.
- **Prevention of Child Abuse and Neglect:** Children will be free from actions or omissions by a parent or a caretaker that result in abuse, neglect or abandonment. Families will be supported in managing crisis and maintaining healthy home environments, staying together as families.

## **Values**

- **We value every child.** We want each one to be ready to learn, successful in school and healthy and happy every step of the way.
- **We embrace collaboration.** We work as a team with our community partners.
- **We celebrate results.** We support long-term efforts to bring effective change by identifying areas where needs are not being met.
- **We pursue innovation.** We are not satisfied with the status quo. We use the latest research and professional knowledge to address the needs of Pinellas County children and families.

## **Results Areas**

- Funding for Results through Programs and Services
- Performance Improvement
- Collaboration and Partnerships for Community Impact
- Increasing Organizational Capacity
- Community Awareness of JWB's Benefit

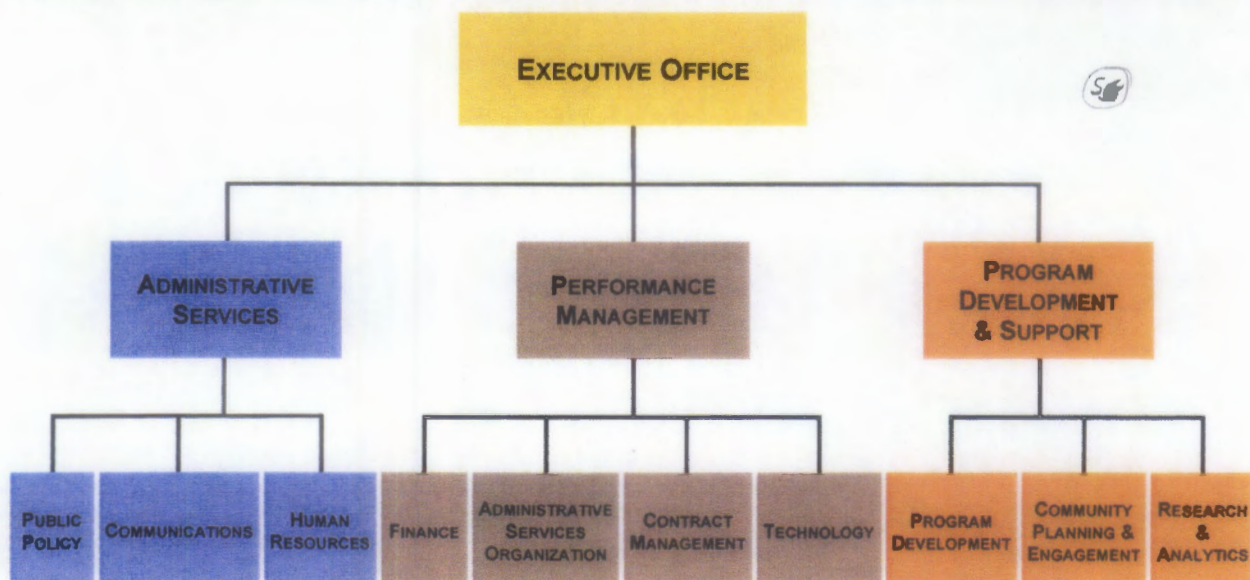


	<u>Original</u> <u>BUDGET</u> <u>2012-13</u>	<u>Amended</u> <u>BUDGET</u> <u>2012-13</u>	<u>Proposed</u> <u>BUDGET</u> <u>2013-14</u>
Millage Rate:	<u>0.8981</u>		<u>0.8981</u>
<b>REVENUES</b>			
Property Taxes Proposed	48,879,470	48,879,470	50,467,821
Estimated at:	96.50%	96.50%	96.50%
Property Taxes	47,168,688	47,168,688	48,701,448
Charges for Services	18,000	18,000	-
Intergovernmental	1,023,506	1,103,816	1,145,300
Interest Earnings	150,000	58,000	58,000
Rent	22,000	22,000	22,000
Contributions and Donations	12,056,000	5,281,041	5,394,226
Miscellaneous	66,500	113,925	-
<b>TOTAL REVENUES</b>	<u>60,504,694</u>	<u>53,765,470</u>	<u>55,320,974</u>
Fund Balance/Reserves/Net Assets	9,413,838	9,413,838	① 12,971,236
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<u>69,918,532</u>	<u>63,179,308</u>	<u>\$68,292,210</u>
<b>EXPENDITURES</b>			
<b>Human Services</b>			
Children & Family Services	44,320,968	44,604,711	47,359,112
Children & Family Health Services	10,800,000	4,750,037	4,750,037
Grants	735,150	815,460	770,704
<b>General Government</b>			
Administration	5,721,814	5,743,158	6,404,881
ASO	509,828	509,828	517,698
Other General Government	1,488,574	1,654,324	② 1,836,304
<b>TOTAL EXPENDITURES</b>	<u>63,576,334</u>	<u>58,077,518</u>	<u>61,638,736</u>
Fund Balance/Reserves/Net Assets	6,342,198	5,101,790	6,653,474
<b>TOTAL EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<u>\$69,918,532</u>	<u>\$63,179,308</u>	<u>\$68,292,210</u>

# Juvenile Welfare Board

The Children's Services Council of Pinellas County

2013 Organizational Chart

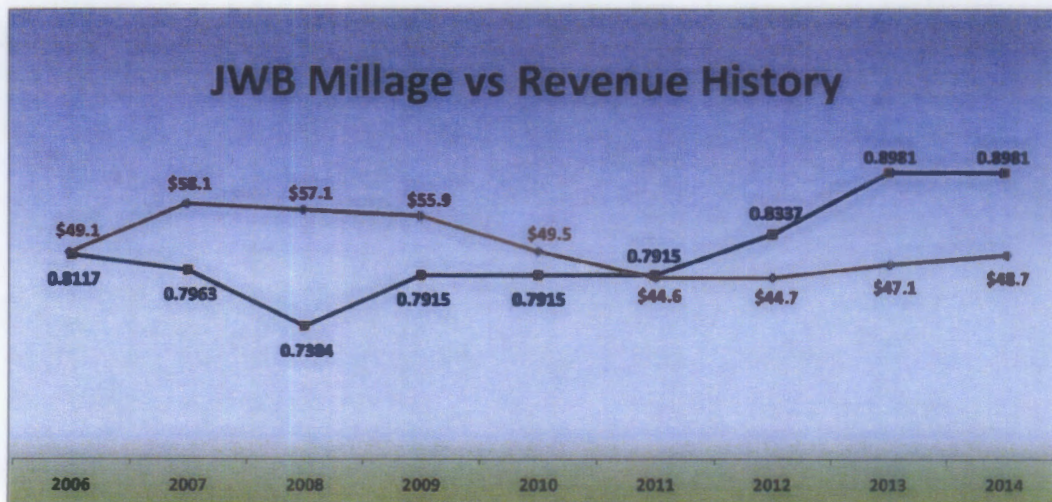
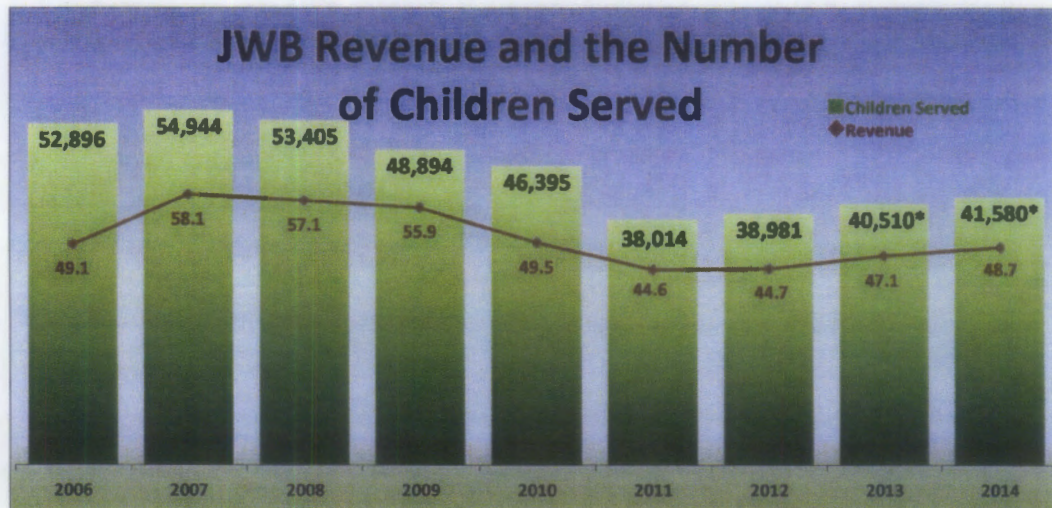




## About Budget at a Glance

The Juvenile Welfare Board (JWB) adopts its FY 2013/2014 budget on September 11, 2013 after two public budget hearings. The adopted FY 2013/2014 budget is prepared according to the General Accepted Accounting Principles, and adopted according to Florida's State Statutes and statutory Truth in Milage requirements.

The JWB annual budget is the result of a strategic planning process aligning the budget with the its mission statement, values and goals, and prioritized core services. The comprehensive budget document is available online at: [www.jwbpinellas.org](http://www.jwbpinellas.org)





## Board of Directors Meeting

October 10, 2013

### Monthly Board Financial and Investment Report

Item III.B.

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**Recommended Action:** Approve the Monthly Financial and Investment Report

**Issue:** Budget and Investments Accountability

**Program:** Provider services are presented in aggregate in the report.

**Budget Impact:** FY 12/13 Budget

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### FINANCIAL HIGHLIGHTS

September 30, 2013

Prepared by SUE WALTERICK, Finance Director

- **Total Assets** decreased 1.83% to \$24.8M from the prior year.

**Cash and Investments** decreased by \$108k in comparison to FY11/12. This is only a timing issue regarding expense payments and cash available at this point.

**Receivables.** *Due from Governments* includes the amount currently due from the County's Research grant. The total *Due from Agencies* increased because of an advance given to United Methodist Ministries along with the receivable due from Neighborhood Family Centers for payroll and payment activity. Other receivables, which is the current amount due from the St. Petersburg College annual payment for purchase of the 68th Street building has not yet been posted for fiscal year end.

**Notes receivable** represents the remaining amount owed by St. Petersburg College for the building.

- **Liabilities:**

**Payables** decreased due to timing of the payments in comparison to prior year.

**Deferred revenue** includes an amount received towards FY13/14 Family Services Pool.

**Accrued Liabilities** includes the annual accrual for staff vacation and sick leave.

- **Fund Equity:**

**Fiscal Year expenditures** includes funds allocated for program services in the FY 12/13 budget.

The **Program Stabilization** fund increased from \$8.8M to \$10.9M as a result of lapsed funds and the Intergovernmental Transfer (IGT) from All Children's Hospital. JWB fund balance policy establishes an emergency reserve to be maintained for any unexpected emergency events. For cash flow purposes, this fund provides approximately two months operating reserve.

The **Undesignated JWB** fund is the remainder of revenues over expenditures for the current year. Tax Revenues began to be received in late November and increased the balance. This number reflects the spending pace of the administration and agency payments over the year.

(FINANCIAL HIGHLIGHTS Continued)

- **Revenues and Expenses:**

**Property tax revenue** transfers began in November. There is a year-to-date increase of \$2.4M over last year with \$47.2M or approximately 100% of taxes being collected to date.

**Intergovernmental revenue** includes Medicaid, Carrera, VITA and the County funding for Research Services.

**Miscellaneous revenue** is budgeted for the donation from All Children's Hospital and Bayfront Medical Center for the Intergovernmental Transfer Program.

**Administration** reflects \$106k more in expenditures over the prior year. This appears to be a timing issue. The budget itself is lower than fiscal year 11/12

**Contracts and grants** expenditures reflect spending in the Carrera & VITA programs.

Reimbursements for **Children and Family Programs** have increased by 11.5% in comparison to last year. This includes expense for the increased revenue of the Intergovernmental Transfer Program.

**Leased Employees** reflects a reduction. As of December 2012, there are no Coordinated Child Care employees on JWB payroll.

**PCMS** reflects the Family Services Pool payments and the ELC match payment.

- **Revenue maximization reimbursements:** \$248,034 has been collected to date, in comparison to \$317,086 in the prior year. The August and September reimbursements have not yet been received. JWB funded programs participating in the Targeted Case Management (TCM) for FY 12-13 include Healthy Families, Kinship Services Network, and Suncoast Total Family Strategies.

- **Advances:** Coordinated Child Care (CCC) and United Methodist Ministries received advances in December 2012. CCC has reimbursed 100% of the amount to date.

- **Contracts < \$50K :** PEMHS Family Reunification Team for the Family Services Pool and VDOCS Corporation for JWB document scanning.

- **Budget Transfers < \$50K :** The transfers which occurred are as follows: Safety Harbor for workers comp and unemployment comp tax; Directions for Living for Electronic Health Record software.

- **Interest income:** The year-to-date amount received is less than that received in FY 11/12 . This is a result of continued declining yield rates. There is \$18.8M currently invested in BB&T, Regions, the Florida Local Government Investment Trust (FLGIT) and Florida Prime. (See chart on the Investments page)



**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**September 30, 2013**

	<b>Governmental Fund</b>	<b>PCMS Funds</b>	<b>TOTALS</b>	
	<b><u>General</u></b>	<b><u>General</u></b>	<b><u>FY 12/13</u></b>	<b><u>FY 11/12</u></b>
<b>ASSETS</b>				
Interest Bearing Deposits	\$ 18,846,830	\$ 98,956	\$ 18,945,786	\$ 19,054,054
Due from Other Governments		75,158	75,158	276,960
Due from Other Agencies	885,325		885,325	365,610
Other Receivables		890	890	512,882
Deposits	5,436		5,436	20,104
Furniture, Fixtures & Equipment	4,867,527	9,653	4,877,180	4,929,298
Accumulated Depreciation	(873,118)	(7,679)	(880,797)	(827,313)
Note Receivable - Long Term	963,853		963,853	1,004,951
<b>TOTAL ASSETS</b>	<b>24,695,853</b>	<b>176,978</b>	<b>24,872,831</b>	<b>25,336,546</b>
<b>LIABILITIES</b>				
Vouchers & Accounts Payable		1,777	1,777	137,404
Other Payables	102,732	58,418	161,150	258,342
Accrued Liabilities	400,239	2,127	402,366	429,141
Deferred Revenue	8,000		8,000	
<b>TOTAL LIABILITIES</b>	<b>510,971</b>	<b>62,322</b>	<b>573,293</b>	<b>824,887</b>
<b>FUND EQUITY</b>				
Investment in Fixed Assets	3,739,636	(230)	3,739,406	4,041,140
Retained Earnings		166,700	166,700	176,308
Fund Equity Unreserved				
Designated-F/Y Expenditure	4,555,120		4,555,120	6,010,539
Designated Program Stabilization*	10,855,715		10,855,715	9,023,417
Undesignated JWB**	5,034,411	(51,814)	4,982,597	5,260,255
<b>TOTAL FUND EQUITY</b>	<b>24,184,882</b>	<b>114,656</b>	<b>24,299,538</b>	<b>24,511,659</b>
<b>TOTAL LIAB.&amp;FUND EQUITY</b>	<b>\$ 24,695,853</b>	<b>\$ 176,978</b>	<b>\$ 24,872,831</b>	<b>\$ 25,336,546</b>

\* Designated Program Stabilization = JWB is utilizing reserved fund balance dollars to maintain children's services. This is in response to the decrease in ad valorem revenue.

\*\* Undesignated = Funds that are allocated for funded agencies through fiscal year-end



**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR PERIOD ENDING September 30, 2013**

	<b>FY 12/13</b>		<b>FY 11/12</b>		<b>Y.T.D. ACTUAL</b>
	<b>ANNUAL</b>	<b>Y.T.D.</b>	<b>ANNUAL</b>	<b>Y.T.D.</b>	<b>Difference</b>
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>ACTUAL</b>	
<b>REVENUE</b>					
Property Taxes	\$ 47,168,688	\$ 47,209,219	\$ 44,738,232	\$ 44,772,388	\$ 2,436,831
Fees	18,000		18,000		—
Intergovernmental	1,203,241	938,130	1,606,797	946,017	(7,887)
Interest on Investments	58,000	61,611	150,000	95,663	(34,052)
Miscellaneous	5,804,324	5,890,432	3,793,518	3,852,093	2,038,339
SUBTOTAL REVENUE	54,252,253	54,099,392	50,306,547	49,666,161	4,433,231
Leased Employees		36,625		270,638	(234,013)
PCMS		2,137,302		1,387,121	750,181
TOTAL REVENUE	54,252,253	56,273,319	50,306,547	51,323,920	4,949,399
<b>EXPENDITURES</b>					
Administration	6,252,986	5,740,447	6,465,896	5,634,436	106,011
Contracts and Grants	255,026	229,007	479,104	285,951	(56,944)
Children & Families Programs*	50,943,007	41,405,058	47,746,068	37,127,764	4,277,294
Non-Operating	1,654,324	1,690,469	1,241,851	1,506,094	184,375
SUBTOTAL EXPENDITURES	59,105,343	49,064,981	55,932,919	44,554,245	4,510,736
Leased Employees		36,625		283,528	(246,903)
PCMS		2,189,116		1,225,892	963,224
TOTAL EXPENDITURES	\$ 59,105,343	\$ 51,290,722	\$ 55,932,919	\$ 46,063,665	\$ 5,227,057
<b>EXCESS (Deficiency) of</b>					
Revenue over Expenditures	(4,853,090)	4,982,597	(5,626,372)	5,260,255	(277,658)
<b>RETAINED EARNINGS</b>		166,700		176,308	(9,608)
<b>INVESTMENT IN FIXED ASSETS</b>		3,739,406		4,041,140	(301,734)
<b>FUND EQUITY - JWB:</b>					
UNRESERVED					
F/Y Expenditure		4,555,120		6,010,539	(1,455,419)
Designated Program Stabilization**		10,855,715		9,023,417	1,832,298
TOTAL FUND EQUITY		<u>\$ 24,299,538</u>		<u>\$ 24,511,659</u>	<u>\$ (212,121)</u>

\* JWB receives the majority of tax revenues in December and January. Agency reimbursement requests throughout the year average between \$3M-6M monthly. The reimbursement requests for September have been up to \$10M.

\*\* JWB utilizes the reserved fund balance dollars to maintain children's services during times of declining ad valorem revenue.