

Clerk of the Circuit Court and Comptroller  
Regular Public Meeting  
August 18, 2015

2. Reports received for filing:

- a. Housing Finance Authority Resolution No. 2015-07 adopting and approving a General Fund Fiscal Year 2015 Budget Amendment.
- b. City of South Pasadena Comprehensive Annual Financial Report for the year ended September 30, 2014.
- c. Quarterly Donation Listing of \$500 or more for the quarter ended June 30, 2015.
- d. Juvenile Welfare Board Quarterly Financial Statements for the period ending June 30, 2015.

## Loy, Norman

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**From:** Richard Godfrey [rgodfrey@jwbpinellas.org]  
**Sent:** Monday, July 20, 2015 2:22 PM  
**To:** Loy, Norman  
**Cc:** Lynn DelaTorre  
**Subject:** JWB Q3 FY 14/15 Financial Statements  
**Attachments:** JWB Financials 6.30.15.pdf

**Importance:** High

Mr. Loy:

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.

Thanks,

**Richard Godfrey** | Accountant  
Juvenile Welfare Board of Pinellas County  
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**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
June 30, 2015

	Governmental Fund	PCMS Funds	TOTALS	
	<u>General</u>	<u>General</u>	<u>FY 14/15</u>	<u>FY 13/14</u>
<b>ASSETS</b>				
Interest Bearing Deposits	\$ 37,187,770	\$ 154,625	\$ 37,342,395	\$ 33,751,295
Due from Other Governments			-	-
Due from Other Agencies	763,394		763,394	771,654
Other Receivables			-	2,730
Deposits	2,938		2,938	6,077
Furniture, Fixtures & Equipment	4,803,391		4,803,391	4,861,563
Accumulated Depreciation	(1,218,643)		(1,218,643)	(1,076,540)
Note Receivable - Long Term	671,130		671,130	840,058
<b>TOTAL ASSETS</b>	<b>42,209,980</b>	<b>154,625</b>	<b>42,364,605</b>	<b>39,156,837</b>
<b>LIABILITIES</b>				
Vouchers & Accounts Payable	217,937		217,937	72,400
Other Payables	14,540	15,971	30,511	109,225
Accrued Liabilities	333,466		333,466	359,829
Unearned Revenue	—		-	91,050
<b>TOTAL LIABILITIES</b>	<b>565,944</b>	<b>15,971</b>	<b>581,915</b>	<b>632,504</b>
<b>FUND EQUITY</b>				
Investment in Fixed Assets	3,550,339		3,550,339	3,621,187
Retained Earnings		147,562	147,562	157,898
Fund Equity Unreserved			-	
Unspendable-Note Receivable	671,130		671,130	840,058
Assigned-Spence Education Award	4,257		4,257	3,985
Assigned - Cooperman Bogue	5,625		5,625	
Assigned-F/Y Expenditure	4,527,462		4,527,462	6,317,762
Assigned Emergency Reserve	12,351,734		12,351,734	7,550,995
Undesignated	20,533,489	(8,909)	20,524,580	20,032,448
<b>TOTAL FUND EQUITY</b>	<b>41,644,035</b>	<b>138,653</b>	<b>41,782,688</b>	<b>38,524,333</b>
<b>TOTAL LIAB.&amp;FUND EQUITY</b>	<b>\$ 42,209,980</b>	<b>\$ 154,625</b>	<b>\$ 42,364,605</b>	<b>\$ 39,156,837</b>

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR PERIOD ENDING June 30, 2015**

	<b>FY 14/15</b>		<b>FY 13/14</b>		<b>Y.T.D. ACTUAL</b>
	<b>ANNUAL BUDGET</b>	<b>Y.T.D. ACTUAL</b>	<b>ANNUAL BUDGET</b>	<b>Y.T.D. ACTUAL</b>	<b>Difference</b>
<b>REVENUE</b>					
Property Taxes	\$ 52,335,371	\$ 50,600,487	\$ 48,701,448	\$ 48,679,917	\$ 1,920,570
Grants	292,095	167,509	720,704	663,406	(495,897)
Interest - Investments	58,000	44,834	58,000	47,571	(2,737)
- Note		-			
Miscellaneous	7,668,406	7,556,611	20,756,128	19,678,710	(12,122,099)
Cash Forward	15,423,226		14,435,230	-	
<b>SUBTOTAL REVENUE</b>	<b>75,777,098</b>	<b>58,369,441</b>	<b>84,671,510</b>	<b>69,069,604</b>	<b>(10,700,163)</b>
PCMS		688,732		906,887	(218,155)
<b>TOTAL REVENUE</b>	<b>75,777,098</b>	<b>59,058,173</b>	<b>84,671,510</b>	<b>69,976,491</b>	<b>(10,918,318)</b>
Administration	7,377,600	4,721,230	7,026,469	4,731,375	(10,145)
Contracts and Grants	7,059,372	6,918,481	19,952,533	17,834,799	(10,916,318)
Children & Families Programs*					
School Readiness	8,850,224	4,865,529	10,995,479	4,762,505	103,024
School Success	17,202,619	8,128,324	16,089,466	7,562,075	566,249
Prevention of Child Abuse & Neglect	20,522,575	11,394,290	20,449,654	12,474,224	(1,079,934)
Non-Operating:					
Statutory Fees	1,256,049	1,373,773	1,111,804	1,322,109	51,664
Technology	1,160,000	115,221	702,500	175,801	(60,580)
Other - Outreach and Measurement	12,348,659	319,104	454,000	156,221	162,883
Fund Balance Unassigned			7,889,605	-	-
<b>SUBTOTAL EXPENDITURES</b>	<b>75,777,098</b>	<b>37,835,952</b>	<b>84,671,510</b>	<b>49,019,109</b>	<b>(11,183,157)</b>
PCMS		697,641		924,934	(227,293)
<b>TOTAL EXPENDITURES</b>	<b>\$ 75,777,098</b>	<b>\$ 38,533,593</b>	<b>\$ 84,671,510</b>	<b>\$ 49,944,043</b>	<b>\$ (11,410,450)</b>
<b>EXCESS (Deficiency) of</b>			-		
Revenue over Expenditures		20,524,580		20,032,448	492,132
<b>RETAINED EARNINGS</b>		147,562		157,898	(10,336)
<b>INVESTMENT IN FIXED ASSETS</b>		3,550,339		3,621,187	(70,848)
<b>FUND EQUITY - JWB:</b>					
Unspendable-Note Receivable		671,130		840,058	(168,928)
Assigned-Spence Education Award		4,257		3,985	272
Assigned - Cooperman Bogue		5,625			5,625
Assigned Emergency Reserve		12,351,734		7,550,995	4,800,739
Assigned-F/Y Expenditure		4,527,462		6,317,762	(1,790,300)
<b>TOTAL:</b>	<b>\$ 75,777,098</b>	<b>\$ 41,782,689</b>	<b>\$ 84,671,510</b>	<b>\$ 38,524,333</b>	<b>\$ 3,258,356</b>