

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2017

	Governmental Fund	PCMS Funds	TOTALS	
	<u>General</u>	<u>General</u>	<u>FY 17</u>	<u>FY 16</u>
ASSETS				
Cash and Investments	\$ 29,312,772	\$ 122,848	\$ 29,435,620	\$ 27,231,084
Due from Other Agencies	1,330,764		1,330,764	1,378,534
Receivables (Other/Short Term Note)	188,014		188,014	133,373
Prepays/Deposits	60,460		60,460	12,237
Furniture, Fixtures & Equipment	5,068,377		5,068,377	4,672,369
Accumulated Depreciation	(1,462,238)		(1,462,238)	(1,337,935)
Note Receivable - Long Term	93,039		93,039	320,772
TOTAL ASSETS	34,591,188	122,848	34,714,035	32,410,434
Deferred Outflows of Resources	1,252,538	-	1,252,538	872,681
TOTAL DEFERRED OUTFLOW OF RESOURCES	1,252,538	-	1,252,538	872,681
Total Assets & Deferred Outflow	\$ 35,843,726	\$ 122,848	\$ 35,966,574	\$ 33,283,116
LIABILITIES				
Vouchers & Accounts Payable	1,698,465	-	1,698,465	129,655
Other Payables	5,416	-	5,416	5,395
Accrued Liabilities	309,162	-	309,162	313,965
Pension Liability (Net)	3,488,044	-	3,488,044	2,388,462
Unearned Revenue	-	-	-	-
TOTAL LIABILITIES	5,501,088	-	5,501,088	2,837,477
Deferred Inflows of Resources	153,055	-	153,055	711,151
TOTAL DEFERRED INFLOW OF RESOURCES	153,055	-	153,055	711,151
FUND EQUITY				
Investment in Fixed Assets	3,576,483		3,576,483	3,330,611
Retained Earnings		127,634	127,634	131,152
Fund Equity Unreserved				
Unspendable-Note Receivable	93,039		93,039	320,772
Assigned-Spence Education Award	6,318		6,318	4,729
Assigned - Cooperman Bogue	-		-	275
Assigned Cash Flow Requirement	10,163,154		10,163,154	7,590,500
Unassigned	9,268,985		9,268,985	9,661,110
Excess Rev/(Exp)	7,081,605	(4,786)	7,076,819	8,695,338
TOTAL FUND EQUITY	30,189,583	122,848	30,312,432	29,734,487
TOTAL LIAB. & FUND EQUITY	35,690,671	122,848	35,813,519	32,571,965
Total Liability & Fund Equity & Deferred Inflow	\$ 35,843,726	\$ 122,848	\$ 35,966,574	\$ 33,283,116

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR PERIOD ENDING September 30, 2017

	FY 17		FY 16		Y.T.D. ACTUAL Difference
	ANNUAL BUDGET	Y.T.D. ACTUAL	ANNUAL BUDGET	Y.T.D. ACTUAL	
REVENUE					
Property Taxes	\$ 59,483,783	\$ 60,275,100	\$ 55,492,374	\$ 56,085,012	\$ 4,190,089
Grants	-	-	187,445	93,058	(93,058)
Interest - Investments	75,000	284,533	50,000	125,221	159,311
- Note		9,399		7,455	1,944
Miscellaneous	298,000	256,360	285,000	132,498	123,862
TOTAL REVENUE	59,856,783	60,825,392	56,014,819	56,443,243	4,382,148
Administration	7,407,034	6,400,393	7,117,499	6,451,040	(50,647)
Grants	-	-	124,725	103,361	(103,361)
Children & Families Programs*					
School Readiness	9,875,898	9,998,173	8,740,238	8,341,048	1,657,125
School Success	14,843,930	11,793,716	17,128,019	13,691,480	(1,897,764)
Prevention of Child Abuse & Neglect	21,668,781	18,603,925	19,712,167	16,237,292	2,366,633
Strengthening Community	6,016,734	4,493,481		-	4,493,481
Non-Operating:					
Statutory Fees	1,315,212	1,711,803	1,285,440	1,618,285	93,518
Technology	792,099	530,053	2,117,640	1,009,594	(479,541)
Depreciation		160,892		190,680	
Other - Outreach and Measurement	-	56,137	489,702	105,126	(48,989)
TOTAL EXPENDITURES	61,919,688	53,748,574	56,715,430	47,747,906	6,030,456
EXCESS (Deficiency) of Revenue over Expenditures		7,076,819		8,695,338	(1,648,307)
RETAINED EARNINGS		127,634		131,152	(3,518)
INVESTMENT IN FIXED ASSETS		3,576,483		3,330,611	245,872
FUND EQUITY - JWb:					
Unspendable-Note Receivable		93,039		320,772	(227,733)
Assigned-Spence Education Award		6,318		4,729	1,589
Assigned - Cooperman Bogue		-		275	(275)
Assigned Cash Flow Requirement		10,163,154		7,590,500	2,572,654
Unassigned		9,268,985		9,661,110	(392,125)
TOTAL:	\$ 61,919,688	\$ 30,312,432	\$ 56,715,430	\$ 29,734,487	\$ 548,156