

JUVENILE WELFARE BOARD
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 March 31, 2024

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY24	FY23
Assets				
Cash and Investments	\$ 106,172,478	\$ 93,586	\$ 106,266,063	\$ 102,909,762
Due from Other Agencies	1,762,174	-	1,762,174	1,832,863
Prepays/Deposits	122,749	-	122,749	15,486
Other Assets (SBITA)	71,188	-	71,188	-
Capital Assets, net of accumulated depreciation	2,595,884	-	2,595,884	2,738,705
Subscription Assets (SBITA), net of accumulated amortization	434,993	-	434,993	-
Total Assets	111,159,466	93,586	111,253,051	107,496,816
Deferred Outflows of Resources	1,510,520	-	1,510,520	1,584,242
Total Deferred Outflows of Resources	1,510,520	-	1,510,520	1,584,242
Total Assets & Deferred Outflows	\$ 112,669,986	\$ 93,586	\$ 112,763,571	\$ 109,081,058
Liabilities				
Vouchers & Accounts Payable	\$ 84,174	\$ -	\$ 84,174	\$ 180,672
Long-Term/Short-Term Liabilities:				
Due within one-year	161,313	-	161,313	108,353
Due in more than one-year	7,148,836	-	7,148,836	5,418,203
Total Liabilities	7,394,323	-	7,394,323	5,707,228
Deferred Inflows of Resources	231,942	-	231,942	268,041
Total Deferred Inflows of Resources	231,942	-	231,942	268,041
Fund Equity				
Investment in Capital Assets	2,613,027	-	2,613,027	2,738,705
Retained Earnings	-	93,670	93,670	98,629
Fund Equity Unreserved				
Non-Spendable	122,749	-	122,749	15,486
Assigned-Spence Education Award	7,843	-	7,843	11,243
Assigned Cash Flow Requirement	20,918,973	-	20,918,973	18,755,674
Unassigned	29,768,590	-	29,768,590	29,796,290
Total Fund Equity Unreserved	50,818,155	-	50,818,155	48,578,693
Excess Rev/(Exp)	51,612,539	(84)	51,612,455	51,689,762
Total Fund Equity	105,043,721	93,586	105,137,306	103,105,789
Total Liabilities, Deferred Inflows & Fund Equity	\$ 112,669,986	\$ 93,586	\$ 112,763,571	\$ 109,081,058

Note: Numbers may not add up due to rounding

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
March 31, 2024

	FY24				FY23			
	FY 24	Y.T.D.	Y.T.D.	Y.T.D.	FY 23	Prior	Prior Year	
	Amended Budget	Actuals	Variance	% Spent	Amended Budget	Y.T.D. Actuals	Actuals	Variance
REVENUE								
Property Taxes	\$ 99,125,646	\$ 90,494,940	\$ 8,630,706	91.3%	\$ 91,498,793	\$ 84,510,406	\$ 5,984,534	
Interest - Investments	2,534,510	2,445,212	89,298	96.5%	280,000	1,811,839	633,373	
Miscellaneous	42,000	44,871	(2,871)	106.8%	42,000	21,231	23,640	
Total Revenue	101,702,156	92,985,023	8,717,133	91.4%	91,820,793	86,343,476	6,641,547	
EXPENDITURES								
Administration	11,531,382	4,655,426	6,875,956	40.4%	11,147,942	4,369,454	285,972	
Children & Family Programs								
Behavioral Health	21,010,161	6,163,238	14,846,923	29.3%	15,636,696	3,846,942	2,316,296	
Childhood Hunger Initiative	4,594,086	1,823,026	2,771,060	39.7%	4,225,145	1,784,472	38,554	
Community Capacity Building	3,761,062	1,151,386	2,609,676	30.6%	2,909,255	396,093	755,293	
Domestic Violence	2,823,249	620,996	2,202,253	22.0%	1,903,576	424,064	196,932	
Early Childhood Development Capacity Building	6,018,029	2,089,675	3,928,354	34.7%	5,573,381	2,017,964	71,711	
Early Learning Centers	5,885,533	2,010,961	3,874,572	34.2%	5,256,939	1,589,907	421,054	
Family Service Initiative	8,457,219	2,225,871	6,231,348	26.3%	6,838,479	2,210,548	15,323	
Fatherhood Initiative	150,000	21,456	128,544	14.3%	150,000	13,249	8,207	
Literacy	4,689,566	1,702,955	2,986,611	36.3%	4,417,157	1,546,427	156,528	
Neighborhood Family Centers	7,516,271	2,806,968	4,709,303	37.3%	7,521,997	2,537,637	269,331	
Out of School Time	20,044,771	5,585,812	14,458,959	27.9%	18,283,186	5,052,454	533,358	
Parenting Education/Family Support	11,887,368	4,114,173	7,773,195	34.6%	11,010,216	3,382,387	731,786	
Preventable Child Death Initiative	125,000	24,584	100,416	19.7%	172,000	71,041	(46,457)	
Respite	3,225,277	995,099	2,230,178	30.9%	3,075,873	769,073	226,026	
School and Community-Based Health	1,752,839	654,510	1,098,329	37.3%	1,539,972	465,489	189,021	
School Support and Intervention	3,643,598	1,140,741	2,502,857	31.3%	3,262,150	1,010,287	130,454	
Youth Development/Mentoring	3,074,804	1,000,305	2,074,499	32.5%	2,829,691	758,117	242,188	
Subtotal - Children & Family Programs	108,658,833	34,131,756	74,527,077	31.4%	94,605,713	27,876,151	6,255,605	
Other								
Future Programming	217,854	-	217,854	0.0%	1,480,391	-	-	
Contingency	500,000	-	500,000	0.0%	750,000	-	-	
Subtotal - Other	717,854	-	717,854	0.0%	2,230,391	-	-	
Capital Outlay	135,000	90,786	44,214	67.2%	650,000	-	90,786	
Non-Admin								
Statutory Fees	2,571,480	2,288,389	283,091	89.0%	2,541,200	2,162,818	125,571	
Technology	1,874,386	206,211	1,668,175	11.0%	1,329,838	227,291	(21,080)	
Other	72,000	-	72,000	0.0%	72,000	18,000	(18,000)	
Subtotal - Non-Admin	4,517,866	2,494,600	2,023,266	55.2%	3,943,038	2,408,109	86,491	
Total Expenditures	125,560,935	41,372,568	84,188,367	33.0%	112,577,084	34,653,714	6,628,068	
Revenue Over/(Under) Expenditures	\$ (23,858,779)	\$ 51,612,455	\$ (75,471,234)	-216.3%	\$ (20,756,291)	\$ 51,689,762	\$ 13,479	

Note: Numbers may not add up due to rounding