

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**March 31, 2018**

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 18	FY 17
Assets				
Cash and Investments	\$ 56,950,097	\$ 120,748	\$ 57,070,845	\$ 53,151,722
Due from Other Governments	-	-	-	-
Due from Other Agencies	1,017,229	-	1,017,229	1,172,994
Receivables (Other/Short Term Note)	91,920	-	91,920	89,795
Prepays/Deposits	25,709	-	25,709	20,882
Furniture, Fixtures & Equipment	5,114,414	-	5,114,414	4,652,211
Accumulated Depreciation	(1,353,163)	-	(1,353,163)	(1,301,345)
Note Receivable - Long Term	93,039	-	93,039	275,775
WIP - Data Analytics	-	-	-	327,040
<b>Total Assets</b>	<b>61,939,245</b>	<b>120,748</b>	<b>62,059,993</b>	<b>58,389,074</b>
Deferred Outflows of Resources	1,371,919	-	1,371,919	1,252,538
<b>Total Deferred Outflows of Resources</b>	<b>1,371,919</b>	<b>-</b>	<b>1,371,919</b>	<b>1,252,538</b>
<b>Total Assets &amp; Deferred Outflow</b>	<b>\$ 63,311,164</b>	<b>\$ 120,748</b>	<b>\$ 63,431,912</b>	<b>\$ 59,641,611</b>
Liabilities				
Vouchers & Accounts Payable	132,381	-	132,381	69,434
Other Payables	5,916	-	5,916	5,967
Accrued Liabilities	354,394	-	354,394	313,835
Current portion - Net Pension Liability	36,145	-	36,145	0
Pension Liability (Net)	3,607,041	-	3,607,041	3,488,044
Unearned Revenue	-	-	-	-
<b>Total Liabilities</b>	<b>4,135,877</b>	<b>-</b>	<b>4,135,877</b>	<b>3,877,279</b>
Deferred Inflows of Resources	342,304	-	342,304	153,055
<b>Total Deferred Inflows of Resources</b>	<b>342,304</b>	<b>-</b>	<b>342,304</b>	<b>153,055</b>
Fund Equity				
Investment in Fixed Assets	3,749,884	-	3,749,884	3,643,726
Retained Earnings	-	122,845	122,845	127,634
Fund Equity Unreserved				
Unspendable-Note Receivable	93,039	-	93,039	275,775
Assigned-Spence Education Award	6,318	-	6,318	5,618
Assigned - Cooperman Bogue	-	-	-	-
Assigned Cash Flow Requirement	11,652,746	-	11,652,746	10,163,154
Unassigned	8,306,349	-	8,306,349	9,019,006
Excess Rev/(Exp)	35,024,647	(2,097)	35,022,551	32,376,365
<b>Total Fund Equity</b>	<b>58,832,983</b>	<b>120,748</b>	<b>58,953,732</b>	<b>55,611,278</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>62,968,860</b>	<b>120,748</b>	<b>63,089,608</b>	<b>59,488,556</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 63,311,164</b>	<b>\$ 120,748</b>	<b>\$ 63,431,912</b>	<b>\$ 59,641,611</b>

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR PERIOD ENDING March 31, 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	FY 18 Forecast	Forecast Variance		
<b>REVENUE</b>											
Property Taxes	\$ 58,353,417	\$ 59,102,907	\$ (749,490)	\$ 1,282,493	\$ 1,168,649	\$ 113,844	\$ 64,124,634	\$ 64,124,634	\$ -	\$ 54,581,675	\$ 4,521,232
Grants	-	-	-	-	-	-	-	-	-	-	-
Interest - Investments	247,500	187,592	59,908	35,000	36,213	(1,213)	250,000	250,000	-	114,695	72,897.00
- Note		3,069			1,397				-	5,238	
Miscellaneous	37,586	21,141	16,445	17,085	14,668	2,417	341,691	341,691	-	40,332	
<b>TOTAL REVENUE</b>	<b>58,638,503</b>	<b>59,314,709</b>	<b>(673,137)</b>	<b>1,334,578</b>	<b>1,220,927</b>	<b>115,047</b>	<b>64,716,325</b>	<b>64,716,325</b>	<b>-</b>	<b>54,741,940</b>	<b>4,594,129</b>
Administration	3,842,159	3,320,300	521,859	640,360	738,685	(98,325)	7,684,318	7,684,318	-	3,163,870	156,430.22
Children & Families Programs*											
School Readiness	4,646,338	4,335,227	311,111	774,390	723,108	51,282	9,292,676	9,292,676	-	4,018,972	316,255.00
School Success	7,953,224	4,603,304	3,349,920	1,325,537	1,184,147	141,390	15,906,448	15,906,448	-	3,823,843	779,461.00
Prevention of Child Abuse & Neglect	10,501,950	8,018,851	2,483,099	1,750,325	1,774,673	(24,348)	21,003,899	21,003,899	-	7,688,147	330,704.00
Strengthening Community	3,347,500	2,492,625	854,875	557,917	582,276	(24,359)	6,695,197	6,695,197	-	1,890,341	602,284.00
Non-Operating:											
Statutory Fees	1,348,988	1,459,121	(110,133)	121,409	21,878	99,531	1,348,988	1,348,988	-	1,479,085	(19,964.00)
Technology	456,475	62,730	393,745	76,079	21,591	54,488	912,950	912,950	-	281,180	(218,450.00)
Other	3,536,000	-	3,536,000	589,333	-	589,333	7,072,000	7,072,000	-	20,137	(20,137.00)
<b>TOTAL EXPENDITURES</b>	<b>32,096,634</b>	<b>24,292,158</b>	<b>11,340,475</b>	<b>5,246,017</b>	<b>5,046,358</b>	<b>788,992</b>	<b>69,916,476</b>	<b>69,916,476</b>	<b>-</b>	<b>22,365,575</b>	<b>1,926,583</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>		35,022,551	10,667,338		(3,825,431)	904,039	(5,200,151)	-	-	32,376,365	2,667,546
<b>RETAINED EARNINGS</b>		122,845								127,634	
<b>INVESTMENT IN FIXED ASSETS</b>		3,749,884								3,643,726	
<b>FUND EQUITY - JWB:</b>											
Unspendable-Note Receivable		93,039								275,775	
Assigned-Spence Education Award		6,318								5,618	
Assigned Cash Flow Requirement		11,652,746								10,163,154	
Unassigned		8,306,349								9,019,006	
<b>TOTAL:</b>	<b>\$ 32,096,634</b>	<b>\$ 58,953,732</b>	<b>\$ 10,667,338</b>	<b>\$ 5,246,017</b>	<b>\$ (3,825,431)</b>	<b>\$ 904,039</b>	<b>\$ (5,200,151)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 55,611,278</b>	<b>\$ 2,667,546</b>