

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**September 30, 2023**

*Preliminary*

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY23	FY22
Assets				
Cash and Investments	\$ 64,420,326	\$ 93,670	\$ 64,513,996	\$ 60,860,109
Due from Other Governments	8,061	-	8,061	547,824
Due from Other Agencies	1,762,174	-	1,762,174	1,422,307
Prepays/Deposits	300,368	-	300,368	62,194
Capital Assets, net of accumulated depreciation	2,595,884	-	2,595,884	2,738,705
<b>Total Assets</b>	<b>69,086,813</b>	<b>93,670</b>	<b>69,180,483</b>	<b>65,631,139</b>
Deferred Outflows of Resources	1,584,242	-	1,584,242	1,091,459
<b>Total Deferred Outflows of Resources</b>	<b>1,584,242</b>	<b>-</b>	<b>1,584,242</b>	<b>1,091,459</b>
<b>Total Assets &amp; Deferred Outflows</b>	<b>\$ 70,671,056</b>	<b>\$ 93,670</b>	<b>\$ 70,764,726</b>	<b>\$ 66,722,598</b>
Liabilities				
Vouchers & Accounts Payable	\$ 10,241,488	\$ -	\$ 10,241,488	\$ 9,759,568
Accrued Liabilities	292,404	-	292,404	245,189
Long-Term/Short-Term Liabilities:				
Due within one-year	112,168	-	112,168	108,353
Due in more than one-year	5,534,337	-	5,534,337	2,570,953
<b>Total Liabilities</b>	<b>16,180,397</b>	<b>-</b>	<b>16,180,397</b>	<b>12,684,063</b>
Deferred Inflows of Resources	268,041	-	268,041	2,455,156
<b>Total Deferred Inflows of Resources</b>	<b>268,041</b>	<b>-</b>	<b>268,041</b>	<b>2,455,156</b>
Fund Equity				
Investment in Fixed Assets	2,600,484	-	2,600,484	2,738,705
Retained Earnings	-	98,629	98,629	103,752
Fund Equity Unreserved				
Non-Spendable	300,368	-	300,368	62,194
Assigned-Spence Education Award	7,843	-	7,843	11,243
Assigned Cash Flow Requirement	18,755,674	-	18,755,674	15,484,140
Unassigned	29,653,029	-	29,653,029	25,473,794
<b>Total Fund Equity Unreserved</b>	<b>48,716,914</b>	<b>-</b>	<b>48,716,914</b>	<b>41,031,371</b>
Excess Rev/(Exp)	2,905,220	(4,959)	2,900,261	7,709,551
<b>Total Fund Equity</b>	<b>\$ 54,222,618</b>	<b>\$ 93,670</b>	<b>\$ 54,316,288</b>	<b>\$ 51,583,379</b>
<b>Total Liabilities, Deferred Inflows &amp; Fund Equity</b>	<b>\$ 70,671,056</b>	<b>\$ 93,670</b>	<b>\$ 70,764,726</b>	<b>\$ 66,722,598</b>

Note: Numbers may not add up due to rounding

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE AND EXPENDITURES**  
**For Period Ended September 30, 2023**

**PRELIMINARY**

	FY23									Prior Y.T.D. Actuals	Prior Year Variance
	FY 23 Budget	YTD Budget	Y.T.D. Actuals	Y.T.D. Variance	Y.T.D. % Spent	M.T.D. Budget	M.T.D. Actuals	M.T.D. Variance	M.T.D. % Spent		
<b>REVENUE</b>											
Property Taxes	\$ 91,498,793	\$ 91,498,793	\$ 90,992,172	\$ (506,621)	99.4%	\$ 7,624,899	\$ 20,059	\$ (7,604,840)	0.0%	\$ 84,888,605	\$ 6,103,567
Interest - Investments	280,000	280,000	3,986,565	3,706,565	1423.8%	23,333	296,134	272,800	1269.1%	523,183	3,463,382
Miscellaneous	42,000	42,000	59,852	17,852	142.5%	3,500	(2,036)	(5,536)	0.0%	142,716	(82,864)
<b>Total Revenue</b>	<b>91,820,793</b>	<b>91,820,793</b>	<b>95,038,589</b>	<b>3,217,796</b>	<b>103.5%</b>	<b>7,651,732</b>	<b>314,157</b>	<b>(7,337,576)</b>	<b>4.1%</b>	<b>85,554,504</b>	<b>9,484,085</b>
<b>EXPENDITURES</b>											
Administration	11,147,942	11,147,942	9,296,938	(1,851,004)	83.4%	928,995	1,030,248	101,252	110.9%	8,133,126	1,163,812
Children & Family Programs											
Behavioral Health	16,850,338	16,850,338	12,280,887	(4,569,451)	72.9%	1,404,195	3,298,906	1,894,711	234.9%	9,322,306	2,958,581
Childhood Hunger Initiative	4,225,145	4,225,145	4,162,648	(62,497)	98.5%	352,095	590,858	238,763	167.8%	3,860,396	302,252
Community Capacity Building	1,159,255	1,159,255	892,791	(266,464)	77.0%	96,605	122,799	26,194	127.1%	1,838,798	(946,007)
Domestic Violence	1,893,516	1,893,516	1,606,816	(286,700)	84.9%	157,793	536,214	378,421	0.0%	1,391,146	215,670
Early Childhood Development Capacity Building	5,573,381	5,573,381	4,933,446	(639,935)	88.5%	464,448	879,736	415,288	0.0%	4,489,333	444,113
Early Learning Centers	5,256,939	5,256,939	4,264,511	(992,428)	81.1%	438,078	785,364	347,286	179.3%	3,496,301	768,210
Family Service Initiative	6,654,799	6,654,799	5,734,085	(920,714)	86.2%	554,567	1,163,545	608,978	209.8%	4,688,575	1,045,510
Fatherhood Initiative	150,000	150,000	84,016	(65,984)	56.0%	12,500	4,750	(7,750)	0.0%	10,062	73,954
Literacy	4,382,157	4,382,157	3,981,287	(400,870)	90.9%	365,180	748,996	383,816	205.1%	3,528,865	452,422
Neighborhood Family Centers	7,521,997	7,521,997	6,617,716	(904,281)	88.0%	626,833	1,092,823	465,990	174.3%	6,045,376	572,340
Out of School Time	18,286,270	18,286,270	16,267,231	(2,019,039)	89.0%	1,523,856	3,233,141	1,709,285	0.0%	13,134,247	3,132,984
Parenting Education/Family Support	10,770,743	10,770,743	9,758,643	(1,012,100)	90.6%	897,562	3,184,424	2,286,862	0.0%	8,365,898	1,392,745
Preventable Child Death Initiative	207,000	207,000	183,720	(23,280)	88.8%	17,250	64,679	47,429	375.0%	142,311	41,409
Respite	3,075,873	3,075,873	1,998,749	(1,077,124)	65.0%	256,323	406,417	150,094	0.0%	990,112	1,008,637
School and Community-Based Health	1,539,972	1,539,972	1,436,665	(103,307)	93.3%	128,331	365,049	236,718	0.0%	1,024,557	412,108
School Support and Intervention	3,262,150	3,262,150	2,935,519	(326,631)	90.0%	271,846	601,875	330,029	221.4%	2,665,193	270,326
Youth Development/Mentoring	2,829,691	2,829,691	2,403,773	(425,918)	84.9%	235,808	555,551	319,743	0.0%	2,067,960	335,813
<b>Subtotal - Children &amp; Family Programs</b>	<b>93,639,226</b>	<b>93,639,226</b>	<b>79,542,503</b>	<b>(14,096,723)</b>	<b>84.9%</b>	<b>7,803,269</b>	<b>17,635,127</b>	<b>9,831,857</b>	<b>226.0%</b>	<b>67,061,436</b>	<b>12,481,067</b>
Other											
Future Programming	670,015	670,015	-	(670,015)	0.0%	55,835	-	(55,835)	0.0%	-	-
Contingency	750,000	750,000	-	(750,000)	0.0%	62,500	-	(62,500)	0.0%	-	-
Workforce Stabilization	26,863	26,863	-	(26,863)	0.0%	2,239	-	(2,239)	100.0%	-	-
<b>Subtotal - Other</b>	<b>1,446,878</b>	<b>1,446,878</b>	<b>-</b>	<b>(1,446,878)</b>	<b>0.0%</b>	<b>118,335</b>	<b>-</b>	<b>(118,335)</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
Capital Outlay											
	650,000	650,000	(5,604)	-	-0.9%	54,167	-	-	0.0%	-	(5,604)
	650,000	650,000	(5,604)	-	-0.9%	54,167	-	-	-	-	(5,604)
Non-Admin											
Statutory Fees	2,541,200	2,541,200	2,457,224	(83,976)	96.7%	211,767	401	(211,366)	0.2%	1,764,024	693,200
Technology	1,329,838	1,329,838	631,442	(698,396)	47.5%	110,820	44,390	(66,430)	40.1%	634,608	(3,166)
Other	72,000	72,000	72,000	-	100.0%	6,000	18,000	12,000	0.0%	72,000	-
Depreciation	-	-	143,825	143,825	-	-	-	-	-	179,759	-
<b>Subtotal - Non-Admin</b>	<b>3,943,038</b>	<b>3,943,038</b>	<b>3,304,491</b>	<b>(638,547)</b>	<b>83.8%</b>	<b>328,587</b>	<b>62,791</b>	<b>(265,796)</b>	<b>19.1%</b>	<b>2,650,391</b>	<b>690,034</b>
<b>Total Expenditures</b>	<b>110,827,084</b>	<b>110,827,084</b>	<b>92,138,328</b>	<b>(18,033,152)</b>	<b>83.1%</b>	<b>9,233,353</b>	<b>18,728,164</b>	<b>9,548,978</b>	<b>202.8%</b>	<b>77,844,953</b>	<b>14,334,913</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (19,006,291)</b>	<b>\$ (19,006,291)</b>	<b>\$ 2,900,261</b>	<b>\$ 21,250,948</b>		<b>\$ (1,581,621)</b>	<b>\$ (18,414,008)</b>	<b>\$ (16,886,554)</b>		<b>\$ 7,709,551</b>	<b>(4,850,828)</b>

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