

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
September 30,2024

Preliminary-Updated

Description	Governmental	PCMS	Totals	
	Fund General	Funds General	FY24	FY23
Assets				
Cash and Investments	\$ 61,421,218	\$ 88,472	\$ 61,509,691	\$ 64,513,996
Due from Other Governments	581,388	-	581,388	-
Due from Other Agencies	1,762,174	-	1,762,174	1,770,235
Prepays/Deposits/Other Assets	16,534	-	16,534	300,368
Other Assets (SBITA)	133,207	-	133,207	-
Capital Assets, net of accumulated depreciation	2,622,805	-	2,622,805	2,595,884
Subscription Assets (SBITA) net of accumulated depreciation	1,490,135	-	1,490,135	-
Total Assets	68,027,460	88,472	\$ 68,115,933	\$ 69,180,483
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	\$ 69,537,980	\$ 88,472	\$ 69,626,453	\$ 70,764,725
Liabilities				
Vouchers & Accounts Payable	\$ 14,505,368	\$ -	14,505,368	\$ 10,241,488
Accrued Liabilities	34,815	-	34,815	292,404
Long-Term/Short-Term Liabilities:				
Due within one-year	137,687	-	137,687	112,168
Due in more than on-year	8,213,488	-	8,213,488	5,534,337
Total Liabilities	22,891,357	-	22,891,357	\$ 16,180,397
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	\$ 2,639,948	\$ -	\$ 2,639,948	\$ 2,600,484
Retained Earnings		93,670	93,670	98,629
Fund Equity Unreserved:				
Non-Spendable	16,534	-	16,534	300,368
Assigned-Spence Education Award	4,443	-	4,443	7,843
Assigned-Cash Flow Requirement	21,058,311	-	21,058,311	18,755,674
Unassigned	29,708,715	-	29,708,715	29,653,029
Total Fund Equity Unreserved	50,788,003	93,670	50,788,003	48,716,914
Excess Rev/(Exp)	(7,013,270)	(5,197)	(7,018,467)	2,900,260
Total Fund Equity	46,414,681	88,472	\$ 46,503,154	54,316,287
Total Liabilities, Deferred Inflows & Fund Equity	\$ 69,537,980	\$ 88,472	\$ 69,626,453	\$ 70,764,725

Note: Numbers may not add up due to rounding

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
For the year ended 09/30/2024

PRELIMINARY-UPDATED

	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	\$98,501,861	\$623,785	99.4%	\$91,498,793	\$90,992,172	\$7,509,689
Interest - Investments	2,534,510	4,733,179	(2,198,669)	186.7%	280,000	3,986,565	746,615
Miscellaneous	42,000	178,605	(136,605)	425.2%	42,000	59,852	118,753
Total Revenue	101,702,156	103,413,645	(1,711,489)	101.7%	91,820,793	95,038,588	8,375,057
EXPENDITURES							
Administration	11,531,382	10,047,177	1,484,205	87.1%	11,147,945	9,296,938	750,239
Behavioral Health	21,010,161	17,400,983	3,609,178	82.8%	16,850,338	12,280,887	5,120,096
Childhood Hunger Initiative	4,594,086	4,548,386	45,700	99.0%	4,225,145	4,162,648	385,738
Community Capacity Building	3,761,062	2,574,321	1,186,741	68.4%	1,159,255	892,791	1,681,530
Domestic Violence	2,823,249	2,435,125	388,124	86.3%	1,893,516	1,606,816	828,309
Early Childhood Development Capacity Building	6,168,029	5,873,490	294,539	95.2%	5,573,381	4,933,446	940,044
Early Learning Centers	6,328,821	5,490,275	838,546	86.8%	5,256,939	4,264,511	1,225,764
Family Stabilization	8,307,219	7,128,699	1,178,520	85.8%	6,654,799	5,734,085	1,394,614
Fatherhood Initiative	130,800	88,702	42,098	67.8%	150,000	84,016	4,686
Literacy	4,718,054	4,457,410	260,644	94.5%	4,382,157	3,981,287	476,123
Neighborhood Family Centers	6,601,240	6,161,215	440,025	93.3%	6,766,058	6,617,716	(456,501)
Out of School Time	20,168,033	18,476,426	1,691,607	91.6%	18,286,270	16,267,231	2,209,195
Parenting Education/Family Support	12,147,560	11,307,789	839,771	93.1%	10,770,743	9,758,643	1,549,146
Preventable Child Death Initiative	125,000	93,546	31,454	74.8%	207,000	183,720	(90,174)
Respite	3,225,277	2,690,748	534,529	83.4%	3,075,873	1,998,749	691,999
School and Community-Based Health	1,752,839	1,690,508	62,331	96.4%	1,539,972	1,436,665	253,843
School Support and Intervention	3,643,598	3,227,863	415,735	88.6%	3,262,150	2,935,519	292,344
Youth Development/Mentoring	4,001,452	3,746,112	255,340	93.6%	3,585,630	2,403,773	1,342,339
Subtotal - Children & Family Programs	109,506,480	97,391,598	12,114,882	88.9%	93,639,226	79,542,503	17,849,095
Other							
Future Programming	217,854	-	217,854	0.0%	670,015	-	-
Contingency	500,000	-	500,000	0.0%	750,000	-	-
Workforce Stabilization	-	-	-	0.0%	26,863	-	-
Subtotal - Other	717,854	0	717,854	0.0%	1,446,878	-	-
Subscription Expense (SBITA)	-	(580,110)	580,110	0.0%	-	-	-
Depreciation	-	548,889	(548,889)	0.0%	-	143,826	(143,826)
Pension Expense	-	-	-	0.0%	-	-	-
Capital Outlay	135,000	(64,756)	199,756	-48.0%	650,000	(5,604)	(59,152)
Non-Admin							
Statutory Fees	2,571,480	2,049,363	522,117	79.7%	2,541,200	2,457,224	(407,861)
Technology	1,874,386	967,951	906,435	51.6%	1,329,836	631,442	336,509
Other	72,000	72,000	-	100.0%	72,000	72,000	-
Subtotal - Non-Admin	4,517,866	3,089,314	1,428,552	68.4%	3,943,036	3,160,666	(71,352)
	126,408,582	110,432,112	16,525,359	87.4%	110,827,085	92,138,329	18,293,783
	(\$24,706,426)	(\$7,018,467)			(19,006,292)	\$2,900,260	(\$9,918,727)

Note: Numbers may not add up due to rounding