

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2023

Description	Governmental		PCMS	TOTALS	
	Fund	Funds		FY24	FY23
	General	General			
Assets					
Cash and Investments	\$ 124,609,792	\$ 93,629	\$	124,703,421	\$ 117,559,611
Due from Other Agencies	1,762,174	-		1,762,174	1,422,307
Prepays/Deposits	8,919	-		8,919	3,988
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	<u>129,482,950</u>	<u>93,629</u>		<u>129,576,579</u>	<u>121,724,611</u>
Deferred Outflows of Resources	1,510,520	-		1,510,520	1,091,459
Total Deferred Outflows of Resources	<u>1,510,520</u>	<u>-</u>		<u>1,510,520</u>	<u>1,091,459</u>
Total Assets & Deferred Outflows	<u>\$ 130,993,470</u>	<u>\$ 93,629</u>	<u>\$</u>	<u>131,087,099</u>	<u>\$ 122,816,070</u>
Liabilities					
Vouchers & Accounts Payable	\$ 136,150	\$ -	\$	136,150	\$ 233,266
Long-Term/Short-Term Liabilities:					
Due within one-year	112,168	-		112,168	108,353
Due in more than one-year	7,197,981	-		7,197,981	2,570,953
Total Liabilities	<u>7,446,299</u>	<u>-</u>		<u>7,446,299</u>	<u>2,912,572</u>
Deferred Inflows of Resources	231,942	-		231,942	2,455,156
Total Deferred Inflows of Resources	<u>231,942</u>	<u>-</u>		<u>231,942</u>	<u>2,455,156</u>
Fund Equity					
Investment in Fixed Assets	3,030,878	-		3,030,878	2,738,705
Retained Earnings	-	93,670		93,670	98,629
Fund Equity Unreserved					
Non-Spendable	8,919	-		8,919	3,988
Assigned-Spence Education Award	7,843	-		7,843	11,243
Assigned Cash Flow Requirement	20,918,973	-		20,918,973	18,724,040
Unassigned	29,464,569	-		29,464,569	30,006,774
Total Fund Equity Unreserved	<u>50,400,304</u>	<u>-</u>		<u>50,400,304</u>	<u>48,746,045</u>
Excess Rev/(Exp)	69,884,047	(41)		69,884,006	65,864,963
Total Fund Equity	<u>123,315,229</u>	<u>93,629</u>		<u>123,408,858</u>	<u>117,448,342</u>
Total Liabilities, Deferred Inflows & Fund Equity	<u>\$ 130,993,470</u>	<u>\$ 93,629</u>	<u>\$</u>	<u>131,087,099</u>	<u>\$ 122,816,070</u>

Note: Numbers may not add up due to rounding

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
December 31, 2023

	FY24				FY 23		
	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	\$ 83,454,019	\$ 15,671,627	84.2%	\$ 91,498,793	\$ 78,199,673	\$ 5,254,346
Interest - Investments	2,534,510	951,672	1,582,838	37.5%	280,000	604,764	346,908
Miscellaneous	42,000	2,041	39,959	4.9%	42,000	3,132	(1,091)
Total Revenue	101,702,156	84,407,732	17,294,424	83.0%	91,820,793	78,807,569	5,600,163
EXPENDITURES							
Administration	11,531,382	2,421,551	9,109,832	21.0%	11,797,942	2,282,766	138,785
Children & Family Programs							
Behavioral Health	21,010,161	2,110,225	18,899,936	10.0%	13,261,767	1,350,060	760,165
Childhood Hunger Initiative	4,594,086	343,099	4,250,987	7.5%	4,225,145	729,205	(386,106)
Community Capacity Building	3,761,062	259,504	3,501,558	6.9%	2,909,255	111,774	147,730
Domestic Violence	2,057,685	137,881	1,919,804	6.7%	1,784,054	138,748	(867)
Early Childhood Development Capacity Building	6,018,029	615,696	5,402,333	10.2%	5,423,381	747,052	(131,356)
Early Learning Centers	5,885,533	627,752	5,257,781	10.7%	5,256,939	549,984	77,768
Family Service Initiative	7,057,219	767,073	6,290,146	10.9%	6,706,939	837,288	(70,215)
Fatherhood Initiative	150,000	8,666	141,334	5.8%	150,000	3,537	5,129
Literacy	4,689,566	697,359	3,992,207	14.9%	4,288,237	626,530	70,829
Neighborhood Family Centers	7,516,271	982,694	6,533,577	13.1%	6,950,616	841,834	140,860
Out of School Time	20,020,771	1,408,064	18,612,707	7.0%	18,271,186	1,310,911	97,153
Parenting Education/Family Support	11,887,368	918,624	10,968,744	7.7%	10,863,483	441,466	477,158
Preventable Child Death Initiative	125,000	2,328	122,672	1.9%	184,000	37,783	(35,455)
Respite	3,225,277	314,543	2,910,734	9.8%	3,053,066	128,529	186,014
School and Community-Based Health	1,752,839	245,087	1,507,752	14.0%	1,424,649	168,483	76,604
School Support and Intervention	3,643,598	321,912	3,321,686	8.8%	3,017,274	344,912	(23,000)
Youth Development/Mentoring	3,074,804	220,850	2,853,954	7.2%	2,737,921	258,921	(38,071)
Subtotal - Children & Family Programs	106,469,269	9,981,357	96,487,912	9.4%	90,507,912	8,627,017	1,354,340
Other							
Future Programming	217,854	-	217,854	0.0%	5,423,392	-	-
Contingency	500,000	-	500,000	0.0%	750,000	-	-
Subtotal - Other	717,854	-	717,854	0.0%	6,173,392	-	-
Capital Outlay	135,000	19,751	115,249	14.6%	650,000	-	19,751
Non-Admin							
Statutory Fees	2,571,480	1,977,997	593,483	76.9%	2,501,398	1,864,101	113,896
Technology	1,874,386	123,070	1,751,316	6.6%	1,329,836	168,722	(45,652)
Other	72,000	-	72,000	0.0%	72,000	-	-
Subtotal - Non-Admin	4,517,866	2,101,067	2,416,799	46.5%	3,903,234	2,032,823	68,244
Total Expenditures	123,371,371	14,523,726	108,847,646	11.8%	112,382,480	12,942,606	1,561,369
Revenue Over/(Under) Expenditures	\$ (21,669,215)	\$ 69,884,006	\$ (91,553,222)	-322.5%	\$ (20,561,687)	\$ 65,864,963	\$ 4,038,794

Note: Numbers may not add up due to rounding