

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**June 30, 2017**

	Governmental Fund	PCMS Funds	TOTALS	
	<u>General</u>	<u>General</u>	<u>FY 17</u>	<u>FY 16</u>
<b>ASSETS</b>				
Cash and Investments	\$ 43,359,413	\$ 124,251	\$ 43,483,664	\$ 42,262,850
Due from Other Agencies	983,062	-	983,062	795,999
Other Receivables	44,998	-	44,998	70
Deposits	16,016	-	16,016	16,733
Furniture, Fixtures & Equipment	4,979,251	-	4,979,251	4,672,369
Accumulated Depreciation	(1,301,345)	-	(1,301,345)	(1,232,809)
Note Receivable - Long Term	275,774	-	275,774	498,069
<b>TOTAL ASSETS</b>	<b>48,357,170</b>	<b>124,251</b>	<b>48,481,421</b>	<b>47,013,281</b>
Deferred Outflows of Resources	1,252,538	-	1,252,538	872,679
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<b>1,252,538</b>	<b>-</b>	<b>1,252,538</b>	<b>872,679</b>
<b>Total Assets &amp; Deferred Outflow</b>	<b>\$ 49,609,708</b>	<b>\$ 124,251</b>	<b>\$ 49,733,959</b>	<b>\$ 47,885,960</b>
<b>LIABILITIES</b>				
Vouchers & Accounts Payable	104,564	-	104,564	67,963
Other Payables	5,967	-	5,967	26,029
Accrued Liabilities	313,835	-	313,835	318,488
Pension Liability (Net)	3,488,044	-	3,488,044	2,388,462
Unearned Revenue	-	-	-	200
<b>TOTAL LIABILITIES</b>	<b>3,912,409</b>	<b>-</b>	<b>3,912,409</b>	<b>2,801,142</b>
Deferred Inflows of Resources	153,055	-	153,055	711,151
<b>TOTAL DEFERRED INFLOW OF RESOURCES</b>	<b>153,055</b>	<b>-</b>	<b>153,055</b>	<b>711,151</b>
<b>FUND EQUITY</b>				
Investment in Fixed Assets	3,643,726	-	3,643,726	3,425,617
Retained Earnings		127,634	127,634	131,151
Fund Equity Unreserved				
Unspendable-Note Receivable	275,774	-	275,774	498,069
Assigned-Spence Education Award	5,618	-	5,618	5,004
Assigned - Cooperman Bogue	-	-	-	-
Assigned Cash Flow Requirement	10,163,154	-	10,163,154	7,590,500
Unassigned	8,929,880	-	8,929,880	9,446,135
Excess Rev/(Exp)	22,526,091	(3,383)	22,522,709	23,277,190
<b>TOTAL FUND EQUITY</b>	<b>45,544,243</b>	<b>124,251</b>	<b>45,668,495</b>	<b>44,373,666</b>
<b>TOTAL LIAB. &amp; FUND EQUITY</b>	<b>49,456,653</b>	<b>124,251</b>	<b>49,580,904</b>	<b>47,174,809</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 49,609,708</b>	<b>\$ 124,251</b>	<b>\$ 49,733,959</b>	<b>\$ 47,885,960</b>

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**FOR PERIOD ENDING June 30, 2017**

	FY 17		FY 16		Y.T.D. ACTUAL Difference
	ANNUAL BUDGET	Y.T.D. ACTUAL	ANNUAL BUDGET	Y.T.D. ACTUAL	
<b>REVENUE</b>					
Property Taxes	\$ 59,483,783	\$ 59,999,834	\$ 55,492,374	\$ 55,811,065	\$ 4,188,769
Grants	-	-	187,445	93,058	(93,058)
Interest - Investments	75,000	213,038	50,000	91,048	121,990
- Note		7,454		7,455	(1)
Cash Carryforward	2,062,905	-	700,611	-	
Miscellaneous	298,000	40,783	285,000	79,527	(38,744)
<b>TOTAL REVENUE</b>	<b>61,919,688</b>	<b>60,261,109</b>	<b>56,715,430</b>	<b>56,082,153</b>	<b>4,178,956</b>
Administration	7,407,034	4,752,575	7,117,499	4,775,794	(23,219)
Grants	-	-	124,725	48,000	(48,000)
Children & Families Programs*					
School Readiness	9,875,898	7,401,069	8,740,238	5,843,328	1,557,741
School Success	14,843,930	6,697,419	17,128,019	8,222,882	(1,525,463)
Prevention of Child Abuse & Neglect	21,668,781	13,550,450	19,712,167	11,813,973	1,736,477
Strengthening Community	6,016,734	3,379,663		-	3,379,663
Non-Operating:					
Statutory Fees	1,315,212	1,710,634	1,285,440	1,490,530	220,104
Technology	792,099	246,592	2,117,640	529,994	(283,402)
Other - Outreach and Measurement	-	-	489,702	80,462	(80,462)
<b>TOTAL EXPENDITURES</b>	<b>61,919,688</b>	<b>37,738,403</b>	<b>56,715,430</b>	<b>32,804,963</b>	<b>4,933,439</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>		22,522,709		23,277,190	(754,483)
<b>RETAINED EARNINGS</b>		127,634		131,152	(3,518)
<b>INVESTMENT IN FIXED ASSETS</b>		3,643,726		3,425,617	218,109
<b>FUND EQUITY - JWb:</b>					
Unspendable-Note Receivable		275,774		498,069	(222,295)
Assigned-Spence Education Award		5,618		5,004	614
Assigned - Cooperman Bogue		-		-	-
Assigned Cash Flow Requirement		10,163,154		7,590,500	2,572,654
Unassigned		8,929,880		9,446,135	(516,255)
<b>TOTAL:</b>	<b>\$ 61,919,688</b>	<b>\$ 45,668,495</b>	<b>\$ 56,715,430</b>	<b>\$ 44,373,666</b>	<b>\$ 1,294,826</b>