

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2021

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 21	FY20
Assets				
Cash and Investments	\$ 52,023,040	\$ 103,752	\$ 52,126,792	\$ 43,716,333
Due from Other Agencies	2,178,509	-	2,178,509	1,422,307
Prepays/Deposits	103,433	-	103,433	5,824
Capital Assets, net of accumulated depreciation	3,118,491	-	3,118,491	3,241,814
Total Assets	57,423,473	103,752	57,527,225	48,386,278
Deferred Outflows of Resources	1,451,229	-	1,451,229	1,255,564
Total Deferred Outflows of Resources	1,451,229	-	1,451,229	1,255,564
Total Assets & Deferred Outflows	\$ 58,874,702	\$ 103,752	\$ 58,978,454	\$ 49,641,842
Liabilities				
Vouchers & Accounts Payable	20,175	-	20,175	3,352,459
Other Payables	1,744	-	1,744	744
Accrued Liabilities	371,437	-	371,437	354,820
Pension Liability (Net)	5,131,700	-	5,131,700	4,194,035
Total Liabilities	5,525,056	-	5,525,056	7,902,058
Deferred Inflows of Resources	172,860	-	172,860	394,822
Total Deferred Inflows of Resources	172,860	-	172,860	394,822
Fund Equity				
Investment in Fixed Assets	3,118,520	-	3,118,520	3,241,815
Retained Earnings	-	110,318	110,318	113,672
Fund Equity Unreserved				
Non-Spendable	98,432	-	98,432	-
Assigned-Spence Education Award	8,743	-	8,743	8,743
Assigned Cash Flow Requirement	13,750,609	-	13,750,609	13,224,864
Unassigned	18,056,981	-	18,056,981	11,366,263
Excess Rev/(Exp)	18,143,501	(6,566)	18,136,935	13,389,605
Total Fund Equity	53,176,786	103,752	53,280,538	41,344,962
Total Liabilities, Deferred Inflows & Fund Equity	\$ 58,874,702	\$ 103,752	\$ 58,978,454	\$ 49,641,842

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
For Period Ended September 30, 2021

	FY 21										
	FY 21 AMENDED		Y.T.D.	Y.T.D.	Y.T.D.	M.T.D.	M.T.D.	M.T.D.	M.T.D.	Prior	Prior Year
	Budget	YTD Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent	Y.T.D. Actuals	Variance
REVENUE											
Property Taxes	\$ 78,223,613	\$ 78,004,587	\$ 79,511,957	\$ 1,507,370	101.6%	\$ 39,112	\$ 19,598	\$ (19,514)	50.1%	\$ 74,100,940	\$ 5,411,017
Interest - Investments	650,000	650,000	66,758	(583,242)	10.3%	65,065	2,851	(62,214)	4.4%	490,437	(423,679)
Miscellaneous	41,740	15,511	44,602	29,091	106.9%	212	1,274	1,062	600.8%	25,201	19,401
TOTAL REVENUE	78,915,353	78,670,097	79,623,317	953,219	100.9%	104,389	23,723	(80,666)	22.7%	74,616,578	5,006,739
Administration	8,515,389	7,486,730	7,164,519	(322,211)	84.1%	865,164	531,110	(334,054)	61.4%	6,906,463	258,056
Children & Families Programs											
School Readiness	12,443,885	11,297,803	9,198,099	(2,099,704)	73.9%	2,361,849	808,770	(1,553,079)	34.2%	9,859,624	(661,525)
School Success	22,912,135	19,997,711	14,240,504	(5,757,207)	62.2%	5,088,785	1,194,645	(3,894,140)	23.5%	14,590,441	(349,937)
Prevention of Child Abuse & Neglect	29,270,785	26,015,874	19,375,838	(6,640,036)	66.2%	5,379,970	2,489,730	(2,890,240)	46.3%	19,875,904	(500,066)
Strengthening Community	10,183,514	9,596,944	8,646,647	(950,297)	84.9%	1,830,996	740,304	(1,090,692)	40.4%	7,482,339	1,164,308
SUBTOTAL CHILDRENS & FAMILIES PROGRAMS	74,810,319	66,908,332	51,461,088	(15,447,244)	68.8%	14,661,601	5,233,449	(9,428,152)	35.7%	51,808,308	(347,220)
Other											
Future Programming	91,158	-	-	-	0.0%	-	-	-	0.0%	-	-
Contingency	769,998	-	-	-	0.0%	-	-	-	0.0%	-	-
SUBTOTAL OTHER	861,156	-	-	-	0.0%	-	-	-	0.0%	-	-
Non-Operating:											
Statutory Fees	2,140,969	2,140,969	2,226,229	85,260	104.0%	856	392	(464)	45.8%	1,924,452	301,777
Technology	926,836	500,028	580,546	80,518	62.6%	126,420	31,985	(94,435)	25.3%	430,210	150,336
Other	72,000	69,070	54,000	(15,070)	75.0%	22,536	-	(22,536)	0.0%	54,000	-
Depreciation	0	-	-	-	0.0%	-	-	-	0.0%	103,542	(103,542)
SUBTOTAL - NON-OPERATING	3,139,805	2,710,067	2,860,775	150,708	91.1%	149,813	32,377	(117,436)	21.6%	2,512,204	452,113
TOTAL EXPENDITURES	87,326,669	77,105,129	61,486,382	(15,618,747)	70.4%	15,676,576	5,796,936	(9,879,641)	37.0%	61,226,975	362,949
EXCESS (Deficiency) of Revenue over Expenditures	\$ (8,411,316)	\$ 1,564,968	\$ 18,136,935	\$ 16,571,966		\$ (15,572,188)	\$ (5,773,212)	\$ 9,798,976		\$ 13,389,605	\$ 4,643,789