

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 2022

| Description | Governmental | PCMS | TOTALS | |
|--------------------------------------------------------------|----------------------|------------------|----------------------|----------------------|
| | Fund General | Funds General | FY 22 | FY 21 |
| Assets | | | | |
| Cash and Investments | \$ 81,232,359 | \$ 98,669 | \$ 81,331,028 | \$ 71,533,739 |
| Due from Other Agencies | 1,422,307 | - | 1,422,307 | 2,180,509 |
| Prepays/Deposits | 50,508 | - | 50,508 | 103,618 |
| Capital Assets, net of accumulated depreciation | 2,925,637 | - | 2,925,637 | 3,118,490 |
| Total Assets | 85,630,811 | 98,669 | 85,729,480 | 76,936,356 |
| Deferred Outflows of Resources | 1,091,459 | - | 1,091,459 | 1,451,229 |
| Total Deferred Outflows of Resources | 1,091,459 | - | 1,091,459 | 1,451,229 |
| Total Assets & Deferred Outflows | \$ 86,722,270 | \$ 98,669 | \$ 86,820,939 | \$ 78,387,585 |
| Liabilities | | | | |
| Vouchers & Accounts Payable | \$ (30,870) | \$ - | (30,870) | \$ 136,194 |
| Other Payables | 2,244 | - | 2,244 | 1,744 |
| Accrued Liabilities | 442,629 | - | 442,629 | 371,437 |
| Pension Liability (Net) | 2,192,409 | - | 2,192,409 | 5,131,700 |
| Total Liabilities | 2,606,412 | - | 2,606,412 | 5,641,075 |
| Deferred Inflows of Resources | 2,455,156 | - | 2,455,156 | 172,860 |
| Total Deferred Inflows of Resources | 2,455,156 | - | 2,455,156 | 172,860 |
| Fund Equity | | | | |
| Investment in Fixed Assets | 2,925,637 | - | 2,925,637 | 3,118,520 |
| Retained Earnings | - | 103,752 | 103,752 | 110,318 |
| Fund Equity Unreserved | | | | |
| Non-Spendable | 50,508 | - | 50,508 | 98,432 |
| Assigned-Spence Education Award | 9,743 | - | 9,743 | 8,743 |
| Assigned Cash Flow Requirement | 15,484,140 | - | 15,484,140 | 13,750,609 |
| Unassigned | 25,300,050 | - | 25,300,050 | 18,056,981 |
| Total Fund Equity Unreserved | 40,844,441 | - | 40,844,441 | 35,143,603 |
| Excess Rev/(Exp) | 37,890,624 | (5,083) | 37,885,541 | 37,430,047 |
| Total Fund Equity | \$ 81,660,702 | \$ 98,669 | \$ 81,759,371 | \$ 72,573,650 |
| Total Liabilities, Deferred Inflows & Fund Equity | \$ 86,722,270 | \$ 98,669 | \$ 86,820,939 | \$ 78,387,585 |

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
 For Period Ended June 30, 2022

| | FY 22 | | | | | | | | | | Prior Year Variance | |
|---------------------------------------------------|-----------------------|----------------------|----------------------|-----------------------|----------------|-----------------------|-----------------------|-------------------|----------------|----------------------|---------------------|--|
| | FY 22 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 | Prior Y.T.D. Actuals | | |
| REVENUE | | | | | | | | | | | | |
| Property Taxes | \$ 85,171,546 | \$ 85,171,546 | \$ 84,823,899 | \$ (347,647) | 99.6% | \$ 2,367,769 | \$ 1,875,022 | \$ (492,747) | 0.0% | \$ 79,448,551 | \$ 5,375,348 | |
| Interest - Investments | 100,000 | 62,720 | 165,943 | 103,223 | 165.9% | 5,990 | 59,290 | 53,300 | 989.8% | 54,032 | 111,911 | |
| Miscellaneous | 41,740 | 9,070 | 138,032 | 128,962 | 330.7% | 1,690 | 1,450 | (240) | 0.0% | 20,103 | 117,929 | |
| Total Revenue | 85,313,286 | 85,243,336 | 85,127,874 | (115,462) | 99.8% | 2,375,449 | 1,935,762 | (439,687) | 81.5% | 79,522,686 | 5,605,188 | |
| EXPENDITURES | | | | | | | | | | | | |
| Administration | 9,135,573 | 5,693,289 | 5,796,254 | 102,965 | 63.4% | 631,268 | 668,949 | 37,681 | 106.0% | 5,346,296 | 449,958 | |
| Children & Family Programs | | | | | | | | | | | | |
| Behavioral Health | 11,087,401 | 4,869,587 | 5,660,980 | 791,393 | 51.1% | 797,184 | 695,426 | (101,758) | 87.2% | 4,452,501 | 1,208,479 | |
| Childhood Hunger Initiative | 3,975,928 | 2,460,304 | 2,769,543 | 309,239 | 69.7% | 720,041 | 380,172 | (339,869) | 52.8% | 1,002,587 | 1,766,956 | |
| Community Capacity Building | 2,365,154 | 695,592 | 881,554 | 185,962 | 37.3% | 296,827 | 193,251 | (103,576) | 65.1% | 770,619 | 110,935 | |
| Domestic Violence | 1,569,065 | 605,188 | 789,999 | 184,811 | 50.3% | 136,038 | 118,032 | (18,006) | 0.0% | 676,591 | 113,408 | |
| Early Childhood Development Capacity Building | 5,275,848 | 2,270,197 | 2,880,303 | 610,106 | 54.6% | 410,461 | 322,182 | (88,279) | 0.0% | 2,473,388 | 406,915 | |
| Early Learning Centers | 4,164,976 | 2,367,372 | 1,894,654 | (472,718) | 45.5% | 421,079 | 133,877 | (287,202) | 31.8% | 3,427,714 | (1,533,060) | |
| Family Service Initiative | 6,023,081 | 2,529,092 | 2,816,415 | 287,323 | 46.8% | 483,051 | 438,847 | (44,204) | 90.8% | 2,720,002 | 96,413 | |
| Fatherhood Initiative | 50,000 | 2,290 | 6,108 | 3,818 | 12.2% | 1,320 | 3,770 | 2,450 | 0.0% | 4,997 | 1,111 | |
| Literacy | 4,009,151 | 1,937,222 | 1,963,776 | 26,554 | 49.0% | 358,418 | 335,782 | (22,636) | 93.7% | 1,236,919 | 726,857 | |
| Neighborhood Family Centers | 6,736,239 | 3,029,287 | 4,014,079 | 984,792 | 59.6% | 441,897 | 489,078 | 47,181 | 110.7% | 3,849,949 | 164,130 | |
| Out of School Time | 15,995,548 | 5,691,216 | 5,937,479 | 246,263 | 37.1% | 886,153 | 763,709 | (122,444) | 0.0% | 5,246,058 | 691,421 | |
| Parenting Educaiton/Family Support | 8,844,413 | 4,201,981 | 4,958,317 | 756,336 | 56.1% | 714,629 | 1,233,022 | 518,393 | 0.0% | 4,189,158 | 769,159 | |
| Preventable Child Death Initiative | 150,000 | 21,555 | 73,771 | 52,216 | 49.2% | 2,190 | 1,013 | (1,177) | 46.3% | 20,858 | 52,913 | |
| Respite | 1,553,743 | 828,922 | 437,457 | (391,465) | 28.2% | 99,906 | 30,180 | (69,726) | 0.0% | 475,055 | (37,598) | |
| School and Community-Based Health | 1,361,866 | 759,104 | 669,637 | (89,467) | 49.2% | 96,420 | 104,742 | 8,322 | 0.0% | 796,432 | (126,795) | |
| School Support and Intervention | 2,766,556 | 1,425,053 | 1,689,396 | 264,343 | 61.1% | 294,362 | 283,213 | (11,149) | 96.2% | 1,540,629 | 148,767 | |
| Youth Development/Mentoring | 2,587,467 | 1,134,087 | 1,141,477 | 7,390 | 44.1% | 196,130 | 139,334 | (56,796) | 0.0% | 1,165,581 | (24,104) | |
| Sub-Total - Children & Family Programs | 78,516,436 | 34,828,049 | 38,584,945 | 3,756,896 | 49.1% | 6,356,106 | 5,665,630 | (690,476) | 89.1% | 34,049,038 | 4,535,907 | |
| Other | | | | | | | | | | | | |
| Future Programming | 942,136 | - | - | - | 0.0% | - | - | - | 0.0% | - | - | |
| Contingency | 982,000 | - | - | - | 0.0% | - | - | - | 0.0% | - | - | |
| Sub-Total - Other | 1,924,136 | - | - | - | 0.0% | - | - | - | 0.0% | - | - | |
| Non-Operating: | | | | | | | | | | | | |
| Statutory Fees | 2,388,188 | 2,388,188 | 2,307,980 | (80,208) | 96.6% | 298,524 | 194,647 | (103,877) | 65.2% | 2,224,963 | 83,017 | |
| Technology | 903,411 | 360,280 | 517,154 | 156,874 | 57.2% | 38,937 | 24,992 | (13,945) | 64.2% | 436,342 | 80,812 | |
| Other | 72,000 | 54,000 | 36,000 | (18,000) | 50.0% | 18,000 | - | (18,000) | 0.0% | 36,000 | - | |
| Sub-Total - Non-Operating | 3,363,599 | 2,802,468 | 2,861,134 | 58,666 | 85.1% | 355,461 | 219,639 | (135,822) | 61.8% | 2,697,305 | 163,829 | |
| Total Expenditures | 92,939,744 | 43,323,806 | 47,242,333 | 3,918,527 | 50.8% | 7,342,835 | 6,554,218 | (788,617) | 89.3% | 42,092,639 | 5,149,694 | |
| Revenue Over/(Under) Expenditures | \$ (7,626,458) | \$ 41,919,530 | \$ 37,885,541 | \$ (4,033,989) | | \$ (4,967,386) | \$ (4,618,456) | \$ 348,930 | | \$ 37,430,047 | 455,494 | |