

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
March 31, 2021

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 21	FY20
Assets				
Cash and Investments	\$ 82,277,992	\$ 110,268	\$ 82,388,260	\$ 68,428,772
Due from Other Agencies	2,078,509	-	2,078,509	1,422,307
Prepays/Deposits	5,205	-	5,205	5,432
Capital Assets, net of accumulated depreciation	3,118,490	-	3,118,490	3,345,356
Total Assets	87,480,196	110,268	87,590,464	73,201,867
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 Outflow	\$ 88,931,425	\$ 110,268	\$ 89,041,693	\$ 74,457,431
Liabilities				
Vouchers & Accounts Payable	135,915	-	135,915	106,230
Other Payables	1,744	-	1,744	4,022
Accrued Liabilities	371,437	-	371,437	354,820
Pension Liability (Net)	5,131,700	-	5,131,700	4,194,035
Total Liabilities	5,640,796	-	5,640,796	4,659,107
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	3,343,229
Retained Earnings	-	110,318	110,318	113,672
Fund Equity Unreserved				
Assigned-Spence Education Award	8,743	-	8,743	7,743
Assigned Cash Flow Requirement	13,680,979	-	13,680,979	13,224,864
Unassigned	18,225,043	-	18,225,043	11,264,849
Excess Rev/(Exp)	48,084,485	(50)	48,084,434	41,449,145
Total Fund Equity	83,117,769	110,268	83,228,037	69,403,502
Total Liabilities & Fund Equity	88,758,565	110,268	88,868,833	74,062,609
Total Liability & Fund Equity & Deferred Inflow	\$ 88,931,425	\$ 110,268	\$ 89,041,693	\$ 74,457,431

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
For Period Ending March 31, 2021

	FY 21											
	FY 21 AMENDED			Y.T.D.			Y.T.D.			M.T.D.		
	Budget	YTD Budget	Y.T.D. Actuals	Y.T.D. Variance	% Spent	Budget	Actuals	M.T.D. Variance	% Spent	Prior Y.T.D. Actuals	Prior Year Variance	
REVENUE												
Property Taxes	\$ 78,223,613	\$ 71,676,297	\$ 73,597,108	\$ 1,920,811	94.1%	\$ 26,126,687	\$ 1,255,409	\$ (24,871,278)	4.8%	\$ 68,186,859	\$ 5,410,249	
Interest - Investments	480,545	266,991	40,135	(226,856)	8.4%	88,276	6,285	(81,991)	7.1%	354,873	(314,738)	
Miscellaneous	41,740	3,681	7,458	3,777	17.9%	1,110	6,996	5,886	630.1%	2,785	4,673	
TOTAL REVENUE	78,745,898	71,946,969	73,644,702	1,697,732	93.5%	26,216,073	1,268,690	(24,947,383)	4.8%	68,544,517	5,100,184	
Administration	8,515,389	3,547,511	3,533,830	(13,681)	41.5%	741,690	546,451	(195,240)	73.7%	3,402,505	131,325	
Children & Families Programs	12,443,885	4,510,908	3,945,315	(565,593)	31.7%	847,429	1,078,111	230,682	127.2%	4,380,149	(434,834)	
School Readiness	22,071,526	6,023,319	5,278,082	(745,237)	23.9%	1,520,728	969,720	(551,008)	63.8%	5,864,147	(586,065)	
School Success	28,822,080	9,885,973	7,522,102	(2,363,871)	26.1%	2,328,824	266,310	(2,062,514)	11.4%	8,254,789	(732,687)	
Prevention of Child Abuse & Neglect	10,177,207	3,536,579	3,058,313	(478,266)	30.1%	772,450	656,460	(115,990)	85.0%	3,246,308	(187,995)	
Strengthening Community												
SUB TOTAL CHILDRENS & FAMILIES PROGRAMS	73,514,698	23,956,781	19,803,812	(4,152,969)	26.9%	5,469,431	2,970,601	(2,498,830)	54.3%	21,745,393	(1,941,581)	
Other												
Future Programming	969,000	-	-	-	0.0%	-	-	-	0.0%	-	-	
Contingency	769,998	-	-	-	0.0%	-	-	-	0.0%	-	-	
SUB TOTAL OTHER	1,738,998	-	-	-	0.0%	-	-	-	0.0%	-	-	
Non-Operating:												
Statutory Fees	2,140,969	2,476,459	1,947,032	(529,427)	90.9%	229,726	186,318	(43,408)	81.1%	1,644,502	302,530	
Technology	926,836	183,606	257,594	73,988	27.8%	67,659	111,710	44,051	165.1%	302,972	(45,378)	
Other	72,000	36,000	18,000	(18,000)	25.0%	18,000	-	(18,000)	0.0%	-	18,000	
SUB TOTAL - NON-OPERATING	3,139,805	2,696,065	2,222,626	(473,439)	70.8%	315,385	298,028	(17,357)	94.5%	1,947,474	275,152	
TOTAL EXPENDITURES	86,908,890	30,200,357	25,560,268	(4,640,089)	29.4%	6,526,505	3,815,080	(2,711,427)	58.5%	27,095,372	(1,535,104)	
EXCESS (Deficiency) of Revenue over Expenditures	(8,162,992)	41,746,612	48,084,434	6,337,820		19,689,567	(2,546,389)	(22,235,956)		41,449,145	6,635,287	