

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**September 30, 2020**

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 20	FY 19
Assets				
Cash and Investments	\$ 43,606,015	\$ 110,318	\$ 43,716,333	\$ 34,631,309
Due from Other Governments				\$ 458,059
Due from Other Agencies	1,422,307	-	1,422,307	1,386,416
Receivables (Other/Short Term Note)	-	-	-	375,083
Prepays/Deposits	5,824	-	5,824	25,940
Capital Assets, net of accumulated depreciation	3,241,814	-	3,241,814	3,446,557
<b>Total Assets</b>	<b>48,275,960</b>	<b>110,318</b>	<b>48,386,278</b>	<b>40,323,364</b>
Deferred Outflows of Resources	1,255,564	-	1,255,564	1,425,296
<b>Total Deferred Outflows of Resources</b>	<b>1,255,564</b>	<b>-</b>	<b>1,255,564</b>	<b>1,425,296</b>
<b>Total Assets &amp; Deferred Outflow</b>	<b>\$ 49,531,524</b>	<b>\$ 110,318</b>	<b>\$ 49,641,842</b>	<b>\$ 41,748,660</b>
Liabilities				
Vouchers & Accounts Payable	3,352,459	-	3,352,459	8,311,169
Other Payables	744	-	744	3,022
Accrued Liabilities	354,820	-	354,820	493,293
Pension Liability (Net)	4,194,035	-	4,194,035	3,815,010
<b>Total Liabilities</b>	<b>7,902,058</b>	<b>-</b>	<b>7,902,058</b>	<b>12,622,494</b>
Deferred Inflows of Resources	394,822	-	394,822	464,030
<b>Total Deferred Inflows of Resources</b>	<b>394,822</b>	<b>-</b>	<b>394,822</b>	<b>464,030</b>
Fund Equity				
Investment in Fixed Assets	3,241,815	-	3,241,815	3,444,429
Retained Earnings	-	113,672	113,672	118,676
Fund Equity Unreserved				
Assigned-Spence Education Award	8,743	-	8,743	7,742
Assigned Cash Flow Requirement	13,224,864	-	13,224,864	12,682,647
Unassigned	11,366,263	-	11,366,263	9,122,827
Excess Rev/(Exp)	13,392,959	(3,354)	13,389,605	3,285,812
<b>Total Fund Equity</b>	<b>41,234,644</b>	<b>110,318</b>	<b>41,344,962</b>	<b>28,662,133</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>49,136,702</b>	<b>110,318</b>	<b>49,247,020</b>	<b>41,284,627</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 49,531,524</b>	<b>\$ 110,318</b>	<b>\$ 49,641,842</b>	<b>\$ 41,748,660</b>

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR PERIOD ENDING**                      **September 30, 2020**

	FY 20										
	Y.T.D.				M.T.D.				Prior Y.T.D. Actuals	Prior Year Variance	% of Actuals Variance
	FY 20 Amended Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent			
<b>REVENUE</b>											
Property Taxes	\$ 74,334,844	\$ 74,100,940	\$ (233,904)	99.7%	\$ 6,194,570	\$ 38,500	\$ (6,156,070)	0.6%	\$ 69,864,691	4,236,249	5.7%
Interest - Investments	950,000	490,437	(459,563)	51.6%	79,167	7,329	(71,838)	9.3%	998,443	(508,006)	-103.6%
Grants, Contributions	-	7,500	7,500	0.0%	-	-	-	0.0%	847		
Miscellaneous	322,611	17,701	(304,910)	5.5%	26,884		(26,884)	0.0%	98,277	(80,576)	-455.2%
<b>TOTAL REVENUE</b>	<b>75,607,455</b>	<b>74,616,578</b>	<b>(990,877)</b>	<b>98.7%</b>	<b>6,300,621</b>	<b>45,829</b>	<b>(6,254,792)</b>	<b>0.7%</b>	<b>70,962,258</b>	<b>3,647,667</b>	<b>4.9%</b>
Administration	8,258,127	6,906,463	(1,351,664)	83.6%	688,177	535,129	(153,048)	77.8%	7,252,465	(346,002)	-5.0%
Children & Families Programs											
School Readiness	12,131,557	9,859,624	(2,271,933)	81.3%	1,010,963	1,626,754	615,791	160.9%	11,294,871	(1,435,247)	-14.6%
School Success	21,971,162	14,590,441	(7,380,721)	66.4%	1,830,930	2,046,405	215,475	111.8%	17,912,129	(3,321,688)	-22.8%
Prevention of Child Abuse & Neglect	25,310,945	19,875,904	(5,435,041)	78.5%	2,109,245	2,613,966	504,721	123.9%	21,306,742	(1,430,838)	-7.2%
Strengthening Community	8,626,518	7,131,255	(1,495,263)	82.7%	718,877	718,340	(537)	99.9%	7,343,477	(212,222)	-3.0%
<b>SUB TOTAL CHILDRENS &amp; FAMILIES PROGRAMS</b>	<b>68,040,182</b>	<b>51,457,224</b>	<b>(16,582,958)</b>	<b>75.6%</b>	<b>5,670,014</b>	<b>7,005,465</b>	<b>1,335,450</b>	<b>123.6%</b>	<b>57,857,219</b>	<b>(6,399,995)</b>	<b>-12.4%</b>
Other											
Future Programming	301,141	-	(301,141)	0.0%	25,095	-	(25,095)	0.0%	-	-	0.0%
ASO	351,084	351,084	-	100.0%	29,257	29,257	-	100.0%	358,965	(7,881)	-2.2%
Contingency	307,538	-	(307,538)	0.0%	25,628	-	(25,628)	0.0%	-	-	0.0%
<b>SUB TOTAL OTHER</b>	<b>959,763</b>	<b>351,084</b>	<b>(608,679)</b>	<b>36.6%</b>	<b>79,981</b>	<b>29,257</b>	<b>(50,723)</b>	<b>36.6%</b>	<b>358,965</b>	<b>(7,881)</b>	<b>-2.2%</b>
Non-Operating:											
Statutory Fees	1,412,859	1,924,452	511,593	136.2%	117,738	770	(116,968)	0.7%	1,667,540	256,912	13.3%
Technology	924,650	430,210	(494,440)	46.5%	77,054	36,850	(40,204)	47.8%	362,540	67,670	15.7%
Other	72,000	54,000	(18,000)	75.0%	6,000	-	(6,000)	0.0%	72,000	(18,000)	0.0%
Depreciation	-	103,542	103,542	0.0%	-	103,542	103,542	0.0%	105,717	(2,175)	0.0%
<b>SUB TOTAL - NON-OPERATING</b>	<b>2,409,509</b>	<b>2,512,204</b>	<b>(847)</b>	<b>104.3%</b>	<b>200,792</b>	<b>141,162</b>	<b>(163,172)</b>	<b>70.3%</b>	<b>2,207,797</b>	<b>306,582</b>	<b>12.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>79,667,581</b>	<b>61,226,975</b>	<b>(18,544,148)</b>	<b>76.9%</b>	<b>6,638,964</b>	<b>7,711,013</b>	<b>968,506</b>	<b>116.1%</b>	<b>67,676,446</b>	<b>(6,447,296)</b>	<b>-10.5%</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>	<b>(4,060,126)</b>	<b>13,389,605</b>	<b>17,553,271</b>		<b>(338,344)</b>	<b>(7,665,184)</b>	<b>(7,223,298)</b>		<b>3,285,812</b>	<b>10,094,962</b>	