

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**September 30, 2019**

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 19	FY 18
Assets				
Cash and Investments	\$ 34,517,637	\$ 113,672	\$ 34,631,309	\$ 30,799,277
Due from Other Governments	458,059	-	458,059	\$ -
Due from Other Agencies	1,386,416	-	1,386,416	970,087
Receivables (Other/Short Term Note)	3,711	371,372	375,083	93,039
Prepays/Deposits	25,940	-	25,940	132,449
Capital Assets, net of accumulated depreciation	3,446,557	-	3,446,557	3,559,905
<b>Total Assets</b>	<b>39,838,320</b>	<b>485,044</b>	<b>40,323,364</b>	<b>35,554,757</b>
Deferred Outflows of Resources	1,425,296	-	1,425,296	1,371,919
<b>Total Deferred Outflows of Resources</b>	<b>1,425,296</b>	<b>-</b>	<b>1,425,296</b>	<b>1,371,919</b>
<b>Total Assets &amp; Deferred Outflow</b>	<b>\$ 41,263,613</b>	<b>\$ 485,044</b>	<b>\$ 41,748,657</b>	<b>\$ 36,926,676</b>
Liabilities				
Vouchers & Accounts Payable	7,939,797	371,372	8,311,169	1,781,525
Other Payables	3,022	-	3,022	6,516
Accrued Liabilities	493,293	-	493,293	354,394
Pension Liability (Net)	3,815,010	-	3,815,010	3,643,186
<b>Total Liabilities</b>	<b>12,251,122</b>	<b>371,372</b>	<b>12,622,494</b>	<b>5,785,621</b>
Deferred Inflows of Resources	464,030	-	464,030	342,304
<b>Total Deferred Inflows of Resources</b>	<b>464,030</b>	<b>-</b>	<b>464,030</b>	<b>342,304</b>
Fund Equity				
Investment in Fixed Assets	3,444,429		3,444,429	3,749,884
Retained Earnings		118,676	118,676	122,846
Fund Equity Unreserved				
Assigned-Spence Education Award	7,742	-	7,742	6,318
Assigned Cash Flow Requirement	12,682,647	-	12,682,647	11,652,746
Unassigned	9,122,827	-	9,122,827	8,399,387
Excess Rev/(Exp)	3,290,816	(5,004)	3,285,812	6,867,568
<b>Total Fund Equity</b>	<b>28,548,461</b>	<b>113,672</b>	<b>28,662,134</b>	<b>30,798,749</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>40,799,583</b>	<b>485,044</b>	<b>41,284,627</b>	<b>36,584,369</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 41,263,613</b>	<b>\$ 485,044</b>	<b>\$ 41,748,657</b>	<b>\$ 36,926,676</b>

JUVENILE WELFARE BOARD

INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR PERIOD ENDING

September 30, 2019

	FY 19								Prior Y.T.D. Actuals	Prior Year Variance	% of Actuals Variance	
	FY 19 AMENDED Budget	Y.T.D. 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
<b>REVENUE</b>												
Property Taxes	\$ 69,184,896	\$ 69,184,896	\$ 69,864,691	\$ 679,795	101%	\$ 5,765,408	\$ 395,115	\$ (5,370,293)	7%	\$ 64,733,602	5,131,089	7%
Interest - Investments	600,000	600,000	998,443	398,443	166%	50,000	53,512	3,512	107%	627,646	370,797	37%
- Note	-	-	847	(847)		-	-	-		5,034	(4,187)	-494%
Miscellaneous	335,291	335,291	98,277	(237,014)	29%	27,941	32,321	4,380	116%	213,150	(114,873)	-117%
<b>TOTAL REVENUE</b>	<b>70,120,187</b>	<b>70,120,187</b>	<b>70,962,258</b>	<b>840,377</b>	<b>101%</b>	<b>5,843,349</b>	<b>480,948</b>	<b>(5,362,401)</b>	<b>8%</b>	<b>65,579,432</b>	<b>5,382,826</b>	<b>8%</b>
Administration	7,921,732	7,921,732	7,252,465	(669,267)	92%	660,144	828,068	167,924	125%	6,443,710	808,755	11%
Children & Families Programs												
School Readiness	10,999,799	10,999,799	11,294,871	295,072	103%	916,650	2,264,896	1,348,246	247%	10,336,295	958,576	8%
School Success	19,415,708	19,415,708	17,912,129	(1,503,579)	92%	1,617,976	4,815,015	3,197,039	298%	14,117,968	3,794,161	21%
Prevention of Child Abuse & Neglect	26,366,519	26,366,519	21,306,742	(5,059,777)	81%	2,197,210	4,085,543	1,888,333	186%	18,914,420	2,392,322	11%
Strengthening Community	7,912,016	7,912,016	7,343,477	(568,539)	93%	659,335	1,498,486	839,151	227%	6,368,005	975,472	13%
<b>SUB TOTAL CHILDRENS &amp; FAMILIES PROGRAMS</b>	<b>64,694,042</b>	<b>64,694,042</b>	<b>57,857,219</b>	<b>(6,836,823)</b>	<b>89%</b>	<b>5,391,170</b>	<b>12,663,940</b>	<b>7,272,770</b>	<b>235%</b>	<b>49,736,688</b>	<b>8,120,531</b>	<b>14%</b>
Other												
Future Programming	638,339	638,339	-	(638,339)	0%	53,195	-	(53,195)	0%	-	-	
ASO	363,313	363,313	358,965	(4,348)	99%	30,276	29,221	(1,055)	97%	-	358,965	100%
Contingency	500,000	500,000	-	(500,000)	0%	41,667	-	(41,667)	0%	-	-	
<b>SUB TOTAL OTHER</b>	<b>1,501,652</b>	<b>1,501,652</b>	<b>358,965</b>	<b>(1,142,687)</b>	<b>24%</b>	<b>125,138</b>	<b>29,221</b>	<b>(95,917)</b>	<b>23%</b>	<b>-</b>	<b>358,965</b>	<b>100%</b>
Non-Operating:												
Statutory Fees	1,380,554	1,380,554	1,667,540	286,986	121%	115,046	(290,367)	(405,413)	-252%	1,841,879	(174,339)	-10%
Technology	757,500	757,500	362,540	(394,960)	48%	63,125	47,469	(15,656)	75%	429,540	(67,000)	-18%
Other	82,000	82,000	72,000	(10,000)	88%	6,833	36,000	29,167	527%	58,697	13,303	
Depreciation	-	-	105,717	105,717	0%	-	-	-	0%	201,351	(95,634)	
<b>SUB TOTAL - NON-OPERATING</b>	<b>2,220,054</b>	<b>2,220,054</b>	<b>2,207,797</b>	<b>(12,257)</b>	<b>99%</b>	<b>185,005</b>	<b>(206,898)</b>	<b>(391,903)</b>	<b>-112%</b>	<b>2,531,467</b>	<b>(323,670)</b>	<b>-15%</b>
<b>TOTAL EXPENDITURES</b>	<b>76,337,480</b>	<b>76,337,480</b>	<b>67,676,446</b>	<b>(8,661,034)</b>	<b>89%</b>	<b>6,361,456</b>	<b>13,314,331</b>	<b>6,952,874</b>	<b>209%</b>	<b>58,711,864</b>	<b>8,964,581</b>	<b>13%</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>	<b>(6,217,293)</b>	<b>(6,217,293)</b>	<b>3,285,812</b>	<b>9,501,411</b>		<b>(518,107)</b>	<b>(12,833,385)</b>	<b>(12,315,275)</b>		<b>6,867,568</b>	<b>(3,581,756)</b>	