

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

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 20	FY 19
Assets				
Cash and Investments	\$ 58,135,111	\$ 112,842	\$ 58,247,953	\$ 51,063,860
Due from Other Agencies	1,422,307	-	1,422,307	1,397,388
Receivables (Other/Short Term Note)	-	-	-	2,290
Prepays/Deposits	5,432	-	5,432	20,278
Capital Assets, net of accumulated depreciation	3,345,356	-	3,345,356	3,552,284
<b>Total Assets</b>	<b>62,908,206</b>	<b>112,842</b>	<b>63,021,048</b>	<b>56,036,100</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>\$ 64,163,770</b>	<b>\$ 112,842</b>	<b>\$ 64,276,612</b>	<b>\$ 57,461,396</b>
Liabilities				
Vouchers & Accounts Payable	62,344	-	62,344	159,918
Other Payables	4,022	-	4,022	94,246
Accrued Liabilities	354,820	-	354,820	326,784
Pension Liability (Net)	4,194,035	-	4,194,035	3,815,010
<b>Total Liabilities</b>	<b>4,615,221</b>	<b>-</b>	<b>4,615,221</b>	<b>4,395,958</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	3,343,079		3,343,079	3,545,645
Retained Earnings		113,672	113,672	118,676
Fund Equity Unreserved				
Assigned-Spence Education Award	7,743	-	7,743	7,418
Assigned Cash Flow Requirement	13,224,864	-	13,224,864	12,682,647
Unassigned	11,264,999	-	11,264,999	9,021,935
Excess Rev/(Exp)	31,313,042	(830)	31,312,212	27,225,084
<b>Total Fund Equity</b>	<b>59,153,727</b>	<b>112,842</b>	<b>59,266,569</b>	<b>52,601,405</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>63,768,948</b>	<b>112,842</b>	<b>63,881,790</b>	<b>56,997,363</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 64,163,770</b>	<b>\$ 112,842</b>	<b>\$ 64,276,612</b>	<b>\$ 57,461,396</b>

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

	FY 20										
	Y.T.D.				M.T.D.				Prior		
	FY 20 Amended Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent	Y.T.D. Actuals	Prior Year Variance	% of Actuals Variance
<b>REVENUE</b>											
Property Taxes	\$ 74,334,844	\$ 74,015,697	\$ (319,147)	99.6%	\$ 6,194,570	\$ 2,403,060	\$ (3,791,510)	38.8%	\$ 69,434,460	4,581,237	6.2%
Interest - Investments	950,000	454,694	(495,306)	47.9%	79,167	21,313	(57,854)	26.9%	791,179	(336,485)	-74.0%
Grants, Contributions	-	7,500	7,500	0.0%	-	-	-	0.0%	847		
Miscellaneous	322,611	3,047	(319,564)	0.9%	26,884	-	(26,884)	0.0%	52,567	(49,520)	-1625.2%
<b>TOTAL REVENUE</b>	<b>75,607,455</b>	<b>74,480,938</b>	<b>(1,126,517)</b>	<b>98.5%</b>	<b>6,300,621</b>	<b>2,424,373</b>	<b>(3,876,248)</b>	<b>38.5%</b>	<b>70,279,053</b>	<b>4,195,232</b>	<b>5.6%</b>
Administration	8,258,127	4,932,237	(3,325,890)	59.7%	688,177	508,816	(179,361)	73.9%	5,197,460	(265,223)	-5.4%
Children & Families Programs											
School Readiness	12,131,557	7,018,901	(5,112,656)	57.9%	1,010,963	721,224	(289,739)	71.3%	7,602,335	(583,434)	-8.3%
School Success	21,983,662	9,816,207	(12,167,455)	44.7%	1,831,972	1,092,478	(739,494)	59.6%	9,181,718	634,489	6.5%
Prevention of Child Abuse & Neglect	25,310,945	13,803,740	(11,507,205)	54.5%	2,109,245	2,076,679	(32,566)	98.5%	13,716,749	86,991	0.6%
Strengthening Community	8,514,018	5,055,759	(3,458,259)	59.4%	709,502	587,162	(122,340)	82.8%	4,791,349	264,410	5.2%
<b>SUB TOTAL CHILDRENS &amp; FAMILIES PROGRAMS</b>	<b>67,940,182</b>	<b>35,694,607</b>	<b>(32,245,575)</b>	<b>52.5%</b>	<b>5,661,681</b>	<b>4,477,543</b>	<b>(1,184,139)</b>	<b>79.1%</b>	<b>35,292,151</b>	<b>402,456</b>	<b>1.1%</b>
Other											
Future Programming	301,141	-	(301,141)	0.0%	25,095	-	(25,095)	0.0%	-	-	0.0%
ASO	351,084	263,313	(87,771)	75.0%	29,257	29,257	0	100.0%	271,194	(7,881)	-3.0%
Contingency	407,538	-	(407,538)	0.0%	33,962	-	(33,962)	0.0%	-	-	0.0%
<b>SUB TOTAL OTHER</b>	<b>1,059,763</b>	<b>263,313</b>	<b>(796,450)</b>	<b>24.8%</b>	<b>88,315</b>	<b>29,257</b>	<b>(59,057)</b>	<b>33.1%</b>	<b>271,194</b>	<b>(7,881)</b>	<b>-3.0%</b>
Non-Operating:											
Statutory Fees	1,412,859	1,922,747	509,888	136.1%	117,738	209,732	91,994	178.1%	1,957,208	(34,461)	-1.8%
Technology	924,650	319,824	(604,826)	34.6%	77,054	5,237	(71,817)	6.8%	281,955	37,869	11.8%
Other	72,000	36,000	(36,000)	50.0%	6,000	-	(6,000)	0.0%	54,000	(18,000)	0.0%
<b>SUB TOTAL - NON-OPERATING</b>	<b>2,409,509</b>	<b>2,278,571</b>	<b>(130,938)</b>	<b>94.6%</b>	<b>200,792</b>	<b>214,969</b>	<b>14,177</b>	<b>107.1%</b>	<b>2,293,163</b>	<b>(14,592)</b>	<b>-0.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>79,667,581</b>	<b>43,168,728</b>	<b>(36,498,853)</b>	<b>54.2%</b>	<b>6,638,964</b>	<b>5,230,585</b>	<b>(1,408,380)</b>	<b>78.8%</b>	<b>43,053,968</b>	<b>114,760</b>	<b>0.3%</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>	<b>(4,060,126)</b>	<b>31,312,212</b>	<b>35,372,336</b>		<b>(338,344)</b>	<b>(2,806,213)</b>	<b>(2,467,868)</b>		<b>27,225,084</b>	<b>4,080,471</b>	