

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

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 19	FY 18
Assets				
Cash and Investments	\$ 50,947,600	\$ 116,260	\$ 51,063,860	\$ 46,877,089
Due from Other Agencies	1,397,388	-	1,397,388	1,003,699
Receivables (Other/Short Term Note)	2,290	-	2,290	67,761
Prepays/Deposits	20,278	-	20,278	35,971
Capital Assets, net of accumulated depreciation	3,552,284	-	3,552,284	3,761,251
Note Receivable - Long Term	-	-	-	93,039
<b>Total Assets</b>	<b>55,919,840</b>	<b>116,260</b>	<b>56,036,100</b>	<b>51,838,810</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>\$ 57,345,136</b>	<b>\$ 116,260</b>	<b>\$ 57,461,396</b>	<b>\$ 53,210,727</b>
Liabilities				
Vouchers & Accounts Payable	159,918	-	159,918	111,679
Other Payables	94,246	-	94,246	5,916
Accrued Liabilities	326,784	-	326,784	354,394
Pension Liability (Net)	3,815,010	-	3,815,010	3,643,186
<b>Total Liabilities</b>	<b>4,395,958</b>	<b>-</b>	<b>4,395,958</b>	<b>4,115,175</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	3,545,645	-	3,545,645	3,749,884
Retained Earnings	-	118,676	118,676	122,846
Fund Equity Unreserved	-	-	-	93,039
Unspendable-Note Receivable	-	-	-	93,039
Assigned-Spence Education Award	7,418	-	7,418	6,318
Assigned Cash Flow Requirement	12,682,647	-	12,682,647	11,652,746
Unassigned	9,021,935	-	9,021,935	8,306,349
Excess Rev/(Exp)	27,227,501	(2,416)	27,225,084	24,822,067
<b>Total Fund Equity</b>	<b>52,485,146</b>	<b>116,260</b>	<b>52,601,405</b>	<b>48,753,249</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>56,881,104</b>	<b>116,260</b>	<b>56,997,363</b>	<b>52,868,423</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 57,345,136</b>	<b>\$ 116,260</b>	<b>\$ 57,461,396</b>	<b>\$ 53,210,727</b>

JUVENILE WELFARE BOARD

INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR PERIOD ENDING

June 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	\$ 51,888,672	\$ 69,434,460	\$ 17,545,788	134%	\$ 5,765,408	\$ 2,010,333	\$ (3,755,075)	35%	\$ 64,418,364	5,016,096	7%	
Interest - Investments	600,000	450,000	791,179	341,179	176%	50,000	90,983	40,983	182%	462,598	328,581	42%	
- Note	-	-	847	(847)		-	-	-		4,190	(3,343)	-395%	
Miscellaneous	335,291	251,468	52,567	(198,901)	21%	335,291	10,496	(324,795)	3%	207,302	(154,735)	-294%	
<b>TOTAL REVENUE</b>	<b>70,120,187</b>	<b>52,590,140</b>	<b>70,279,053</b>	<b>17,687,219</b>	<b>134%</b>	<b>6,150,699</b>	<b>2,111,812</b>	<b>(4,038,887)</b>	<b>34%</b>	<b>65,092,454</b>	<b>5,186,599</b>	<b>7%</b>	
Administration	7,921,732	5,941,299	5,197,460	(743,839)	87%	660,144	627,891	(32,253)	95%	5,012,289	185,171	4%	
Children & Families Programs													
School Readiness	10,999,799	8,249,849	7,602,335	(647,514)	92%	916,650	949,573	32,923	104%	7,372,279	230,056	3%	
School Success	19,415,708	14,561,781	9,181,718	(5,380,063)	63%	1,617,976	1,240,466	(377,510)	77%	8,044,599	1,137,119	12%	
Prevention of Child Abuse & Neglect	26,366,519	19,774,889	13,716,749	(6,058,140)	69%	2,197,210	1,558,093	(639,117)	71%	13,235,159	481,590	4%	
Strengthening Community	7,912,016	5,934,012	4,791,349	(1,142,663)	81%	659,335	793,357	134,022	120%	4,611,728	179,621	4%	
<b>SUB TOTAL CHILDRENS &amp; FAMILIES PROGRAMS</b>	<b>64,694,042</b>	<b>48,520,532</b>	<b>35,292,151</b>	<b>(13,228,381)</b>	<b>73%</b>	<b>5,391,170</b>	<b>4,541,489</b>	<b>(849,681)</b>	<b>84%</b>	<b>33,263,765</b>	<b>2,028,386</b>	<b>6%</b>	
Other													
Future Programming	638,339	478,754	-	(478,754)	0%	53,195	-	(53,195)	0%	-	-		
ASO	363,313	272,485	271,194	(1,291)	100%	30,276	29,257	(1,019)	97%	-	271,194	100%	
Contingency	500,000	375,000	-	(375,000)	0%	41,667	-	(41,667)	0%	-	-		
<b>SUB TOTAL OTHER</b>	<b>1,501,652</b>	<b>1,126,239</b>	<b>271,194</b>	<b>(855,045)</b>	<b>24%</b>	<b>125,138</b>	<b>29,257</b>	<b>(95,881)</b>	<b>23%</b>	<b>-</b>	<b>271,194</b>	<b>100%</b>	
Non-Operating:													
Statutory Fees	1,380,554	1,035,416	1,957,208	921,793	189%	115,046	185,293	70,247	161%	1,700,476	256,732	13%	
Technology	757,500	568,125	281,955	(286,170)	50%	63,125	54,168	(8,957)	86%	257,859	24,096	9%	
Other	82,000	61,500	54,000	(7,500)	88%	6,833	18,000	11,167	263%	36,000	18,000		
<b>SUB TOTAL - NON-OPERATING</b>	<b>2,220,054</b>	<b>1,665,041</b>	<b>2,293,163</b>	<b>628,123</b>	<b>138%</b>	<b>185,005</b>	<b>257,461</b>	<b>72,457</b>	<b>139%</b>	<b>1,994,335</b>	<b>298,828</b>	<b>13%</b>	
<b>TOTAL EXPENDITURES</b>	<b>76,337,480</b>	<b>57,253,110</b>	<b>43,053,968</b>	<b>(14,199,142)</b>	<b>75%</b>	<b>6,361,456</b>	<b>5,456,098</b>	<b>(905,359)</b>	<b>86%</b>	<b>40,270,389</b>	<b>2,783,579</b>	<b>6%</b>	
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>	<b>(6,217,293)</b>	<b>(4,662,970)</b>	<b>27,225,084</b>	<b>31,886,361</b>		<b>(210,757)</b>	<b>(3,344,287)</b>	<b>(3,133,528)</b>		<b>24,822,067</b>	<b>2,403,020</b>		