

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2022

| Description | Governmental | PCMS | TOTALS | |
|--|-----------------------|------------------|-----------------------|-----------------------|
| | Fund General | Funds General | FY 23 | FY 22 |
| Assets | | | | |
| Cash and Investments | \$ 117,461,022 | \$ 98,589 | \$ 117,559,611 | \$ 104,900,787 |
| Due from Other Agencies | 1,422,307 | - | 1,422,307 | 1,422,307 |
| Prepays/Deposits | 3,988 | - | 3,988 | 53,420 |
| Capital Assets, net of accumulated depreciation | 2,738,705 | - | 2,738,705 | 2,925,637 |
| Total Assets | 121,626,022 | 98,589 | 121,724,611 | 109,302,151 |
| Deferred Outflows of Resources | 1,091,459 | - | 1,091,459 | 1,451,229 |
| Total Deferred Outflows of Resources | 1,091,459 | - | 1,091,459 | 1,451,229 |
| Total Assets & Deferred Outflows | \$ 122,717,481 | \$ 98,589 | \$ 122,816,070 | \$ 110,753,380 |
| Liabilities | | | | |
| Vouchers & Accounts Payable | \$ 231,522 | \$ - | 231,522 | \$ 96,181 |
| Other Payables | 1,744 | - | 1,744 | 1,744 |
| Long-Term/Short-Term Liabilities: | | | | |
| Due within one-year | 108,353 | - | 108,353 | 89,768 |
| Due in more than one-year | 2,570,953 | - | 2,570,953 | 5,484,561 |
| Total Liabilities | 2,912,572 | - | 2,912,572 | 5,672,254 |
| Deferred Inflows of Resources | 2,455,156 | - | 2,455,156 | 172,860 |
| Total Deferred Inflows of Resources | 2,455,156 | - | 2,455,156 | 172,860 |
| Fund Equity | | | | |
| Investment in Fixed Assets | 2,738,705 | - | 2,738,705 | 2,925,637 |
| Retained Earnings | - | 98,629 | 98,629 | 103,752 |
| Fund Equity Unreserved | | | | |
| Non-Spendable | 3,988 | - | 3,988 | 53,420 |
| Assigned-Spence Education Award | 11,243 | - | 11,243 | 9,743 |
| Assigned Cash Flow Requirement | 18,724,040 | - | 18,724,040 | 15,325,971 |
| Unassigned | 30,006,774 | - | 30,006,774 | 25,158,083 |
| Total Fund Equity Unreserved | 48,746,045 | - | 48,746,045 | 40,547,217 |
| Excess Rev/(Exp) | 65,865,003 | (40) | 65,864,963 | 61,331,661 |
| Total Fund Equity | \$ 117,349,753 | \$ 98,589 | \$ 117,448,342 | \$ 104,908,267 |
| Total Liabilities, Deferred Inflows & Fund Equity | \$ 122,717,481 | \$ 98,589 | \$ 122,816,070 | \$ 110,753,380 |

Note: Numbers may not add up due to rounding

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
For Period Ended December 31, 2022

| | FY 23 | | | | | FY 23 | | | | Prior Y.T.D. Actuals | Prior Year Variance |
|---|------------------------|-----------------------|----------------------|----------------------|----------------|-----------------------|----------------------|----------------------|----------------|----------------------|---------------------|
| | FY 23 Budget | YTD 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 | | |
| REVENUE | | | | | | | | | | | |
| Property Taxes | \$ 91,498,793 | \$ 21,115,106 | \$ 78,199,673 | \$ 57,084,567 | 85.5% | \$ 7,038,369 | \$ 56,972,385 | \$ 49,934,016 | 0.0% | \$ 73,354,385 | \$ 4,845,288 |
| Interest - Investments | 280,000 | 64,615 | 604,764 | 540,149 | 216.0% | 21,538 | 321,460 | 299,922 | 1492.5% | 11,587 | 593,177 |
| Miscellaneous | 42,000 | 9,692 | 3,132 | (6,560) | 7.5% | 3,231 | 23 | (3,208) | 0.0% | 9,312 | (6,180) |
| Total Revenue | 91,820,793 | 21,189,413 | 78,807,569 | 57,618,156 | 85.8% | 7,063,138 | 57,293,868 | 50,230,730 | 811.2% | 73,375,284 | 5,432,285 |
| EXPENDITURES | | | | | | | | | | | |
| Administration | 11,797,942 | 2,722,602 | 2,282,766 | (439,836) | 19.3% | 907,534 | 1,018,122 | 110,588 | 112.2% | 1,940,893 | 341,873 |
| Children & Family Programs | | | | | | | | | | | |
| Behavioral Health | 13,261,767 | 3,060,408 | 1,350,060 | (1,710,348) | 10.2% | 1,020,136 | 958,658 | (61,478) | 94.0% | 1,064,423 | 285,637 |
| Childhood Hunger Initiative | 4,225,145 | 975,033 | 729,205 | (245,828) | 17.3% | 325,011 | 1,381 | (323,630) | 0.4% | 561,242 | 167,963 |
| Community Capacity Building | 2,909,255 | 671,367 | 111,774 | (559,593) | 3.8% | 223,789 | 53,841 | (169,948) | 24.1% | 101,617 | 10,157 |
| Domestic Violence | 1,784,054 | 411,705 | 138,748 | (272,957) | 7.8% | 137,235 | 107,512 | (29,723) | 0.0% | 94,794 | 43,954 |
| Early Childhood Development Capacity Building | 5,423,381 | 1,251,549 | 747,052 | (504,497) | 13.8% | 417,183 | 351,355 | (65,828) | 0.0% | 790,342 | (43,290) |
| Early Learning Centers | 5,256,939 | 1,213,140 | 549,984 | (663,156) | 10.5% | 404,380 | 278,767 | (125,613) | 68.9% | 394,727 | 155,257 |
| Family Service Initiative | 6,706,939 | 1,547,755 | 837,288 | (710,467) | 12.5% | 515,918 | 474,190 | (41,728) | 91.9% | 575,366 | 261,922 |
| Fatherhood Initiative | 150,000 | 34,615 | 3,537 | (31,078) | 2.4% | 11,538 | 126 | (11,412) | 0.0% | - | 3,537 |
| Literacy | 4,288,237 | 989,593 | 626,530 | (363,063) | 14.6% | 329,864 | 256,525 | (73,339) | 77.8% | 537,011 | 89,519 |
| Neighborhood Family Centers | 6,950,616 | 1,603,988 | 841,834 | (762,154) | 12.1% | 534,663 | 466,036 | (68,627) | 87.2% | 1,011,913 | (170,079) |
| Out of School Time | 18,271,186 | 4,216,428 | 1,310,911 | (2,905,517) | 7.2% | 1,405,476 | 793,027 | (612,449) | 0.0% | 1,031,291 | 279,620 |
| Parenting Education/Family Support | 10,863,483 | 2,506,958 | 441,466 | (2,065,492) | 4.1% | 835,653 | 351,549 | (484,104) | 0.0% | 1,156,676 | (715,210) |
| Preventable Child Death Initiative | 184,000 | 42,462 | 37,783 | (4,679) | 20.5% | 14,154 | 37,547 | 23,393 | 265.3% | 23,076 | 14,707 |
| Respite | 3,053,066 | 704,554 | 128,529 | (576,025) | 4.2% | 234,851 | 95,270 | (139,581) | 0.0% | 130,190 | (1,661) |
| School and Community-Based Health | 1,424,649 | 328,765 | 168,483 | (160,282) | 11.8% | 109,588 | 124,119 | 14,531 | 0.0% | 172,136 | (3,653) |
| School Support and Intervention | 3,017,274 | 696,294 | 344,912 | (351,382) | 11.4% | 232,098 | 201,086 | (31,012) | 86.6% | 367,989 | (23,077) |
| Youth Development/Mentoring | 2,737,921 | 631,828 | 258,921 | (372,907) | 9.5% | 210,609 | 149,402 | (61,207) | 0.0% | 191,030 | 67,891 |
| Sub-Total - Children & Family Programs | 90,507,912 | 20,886,442 | 8,627,017 | (12,259,425) | 9.5% | 6,962,147 | 4,700,391 | (2,261,755) | 67.5% | 8,203,823 | 423,194 |
| Other | | | | | | | | | | | |
| Future Programming | 2,873,392 | 663,090 | - | (663,090) | 0.0% | 221,030 | - | (221,030) | 0.0% | - | - |
| Contingency | 750,000 | 230,769 | - | (230,769) | 0.0% | 57,692 | - | (57,692) | 0.0% | - | - |
| Workforce Stabilization | 2,550,000 | 588,462 | - | - | - | - | - | - | - | - | - |
| Sub-Total - Other | 6,173,392 | 1,482,321 | - | (893,859) | 0.0% | 278,722 | - | (278,722) | 0.0% | - | - |
| Non-Operating: | | | | | | | | | | | |
| Statutory Fees | 2,501,398 | 577,246 | 1,864,101 | 1,286,855 | 74.5% | 192,415 | 1,271,380 | 1,078,965 | 660.7% | 1,766,110 | 97,991 |
| Technology | 1,329,836 | 306,885 | 168,722 | (138,163) | 12.7% | 102,295 | 54,485 | (47,810) | 53.3% | 132,798 | 35,924 |
| Other | 72,000 | 16,615 | - | (16,615) | 0.0% | 5,538 | - | (5,538) | 0.0% | - | - |
| Sub-Total - Non-Operating | 3,903,234 | 900,746 | 2,032,823 | 1,132,077 | 52.1% | 300,248 | 1,325,865 | 1,025,617 | 441.6% | 1,898,908 | 133,915 |
| Total Expenditures | 112,382,480 | 25,992,111 | 12,942,606 | (12,461,043) | 11.5% | 8,448,651 | 7,044,378 | (1,125,550) | 83.4% | 12,043,624 | 898,982 |
| Revenue Over/(Under) Expenditures | \$ (20,561,687) | \$ (4,802,698) | \$ 65,864,963 | \$ 70,079,199 | | \$ (1,385,513) | \$ 50,249,490 | \$ 51,356,280 | | \$ 61,331,661 | 4,533,303 |

Note: Numbers may not add up due to rounding