

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**December 31, 2019**

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 20	FY 19
Assets				
Cash and Investments	\$ 76,260,111	\$ 107,910	\$ 76,368,021	\$ 61,892,959
Due from Other Agencies	1,422,307	-	1,422,307	1,434,000
Receivables (Other/Short Term Note)	-	-	-	46,660
Prepays/Deposits	21,319	-	21,319	23,457
Capital Assets, net of accumulated depreciation	3,345,356	-	3,345,356	3,552,191
<b>Total Assets</b>	<b>81,049,093</b>	<b>107,910</b>	<b>81,157,003</b>	<b>66,949,267</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>\$ 82,474,389</b>	<b>\$ 107,910</b>	<b>\$ 82,582,299</b>	<b>\$ 68,321,185</b>
Liabilities				
Vouchers & Accounts Payable	129,901	-	129,901	223,970
Other Payables	4,022	-	4,022	5,183
Accrued Liabilities	354,820	-	354,820	324,269
Pension Liability (Net)	3,815,010	-	3,815,010	3,643,186
<b>Total Liabilities</b>	<b>4,303,753</b>	<b>-</b>	<b>4,303,753</b>	<b>4,196,608</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	3,343,229		3,343,229	3,545,497
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	11,744,398	-	11,744,398	9,264,772
Excess Rev/(Exp)	49,386,371	(5,762)	49,380,609	38,163,264
<b>Total Fund Equity</b>	<b>77,706,605</b>	<b>107,910</b>	<b>77,814,516</b>	<b>63,782,274</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>82,010,359</b>	<b>107,910</b>	<b>82,118,269</b>	<b>67,978,882</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 82,474,389</b>	<b>\$ 107,910</b>	<b>\$ 82,582,299</b>	<b>\$ 68,321,185</b>

JUVENILE WELFARE BOARD

INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR PERIOD ENDING

December 31, 2019

	FY 20								Prior Y.T.D. Actuals	Prior Year Variance	% of Actuals Variance
	FY 20	Y.T.D.	Y.T.D.	Y.T.D.	M.T.D.	M.T.D.	M.T.D.	M.T.D.			
	Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent			
<b>REVENUE</b>											
Property Taxes	\$ 74,334,844	\$ 60,507,558	\$ (13,827,286)	81%	\$ 6,194,570	\$ 48,710,736	\$ 42,516,166	786%	\$ 48,941,980	11,565,578	19%
Interest - Investments	950,000	114,828	(835,172)	12%	79,167	44,722	(34,445)	56%	136,779	(21,951)	-19%
Miscellaneous	322,611	5,270	(317,341)	2%	26,884	5,270	(21,614)	20%	6,202	(932)	-18%
<b>TOTAL REVENUE</b>	<b>75,607,455</b>	<b>60,627,656</b>	<b>(14,979,799)</b>	<b>80%</b>	<b>6,300,621</b>	<b>48,760,728</b>	<b>42,460,107</b>	<b>774%</b>	<b>49,084,961</b>	<b>11,542,695</b>	<b>19%</b>
Administration	8,308,127	1,567,992	(6,740,135)	19%	692,344	530,111	(162,233)	77%	1,550,107	17,885	1%
Children & Families Programs											
School Readiness	12,005,428	1,927,426	(10,078,002)	16%	1,000,452	1,060,656	60,204	106%	1,963,795	(36,369)	-2%
School Success	21,936,232	1,988,160	(19,948,072)	9%	1,828,019	1,390,552	(437,467)	76%	1,892,614	95,546	5%
Prevention of Child Abuse & Neglect	25,034,754	3,116,134	(21,918,620)	12%	2,086,230	1,627,811	(458,419)	78%	3,455,862	(339,728)	-11%
Strengthening Community	7,714,618	1,176,160	(6,538,458)	15%	642,885	430,038	(212,847)	67%	706,246	469,914	40%
<b>SUB TOTAL CHILDRENS &amp; FAMILIES PROGRAMS</b>	<b>66,691,032</b>	<b>8,207,880</b>	<b>(58,483,152)</b>	<b>12%</b>	<b>5,557,586</b>	<b>4,509,057</b>	<b>(1,048,529)</b>	<b>81%</b>	<b>8,018,517</b>	<b>189,363</b>	<b>2%</b>
Other											
Future Programming	1,100,000	-	(1,100,000)	0%	91,667	-	(91,667)	0%	-	-	0%
ASO	351,084	87,771	(263,313)	25%	29,257	29,257	0	100%	95,652	(7,881)	-9%
Contingency	500,000	-	(500,000)	0%	41,667	-	(41,667)	0%	-	-	0%
<b>SUB TOTAL OTHER</b>	<b>1,951,084</b>	<b>87,771</b>	<b>(1,863,313)</b>	<b>4%</b>	<b>162,590</b>	<b>29,257</b>	<b>(133,333)</b>	<b>18%</b>	<b>95,652</b>	<b>(7,881)</b>	<b>-9%</b>
Non-Operating:											
Statutory Fees	1,412,859	1,331,360	(81,499)	94%	117,738	1,091,832	974,094	927%	1,256,880	74,480	6%
Technology	924,650	52,042	(872,608)	6%	77,054	9,384	(67,670)	12%	540	51,502	99%
Other	72,000	-	(72,000)	0%	6,000	-	(6,000)	0%	-	-	0%
<b>SUB TOTAL - NON-OPERATING</b>	<b>2,409,509</b>	<b>1,383,402</b>	<b>(1,026,107)</b>	<b>57%</b>	<b>200,792</b>	<b>1,101,216</b>	<b>900,424</b>	<b>548%</b>	<b>1,257,420</b>	<b>125,982</b>	<b>9%</b>
<b>TOTAL EXPENDITURES</b>	<b>79,359,751</b>	<b>11,247,045</b>	<b>(68,112,707)</b>	<b>14%</b>	<b>6,613,312</b>	<b>6,169,641</b>	<b>(443,672)</b>	<b>93%</b>	<b>10,921,697</b>	<b>325,349</b>	<b>3%</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>	<b>(3,752,296)</b>	<b>49,380,609</b>	<b>53,132,908</b>		<b>(312,690)</b>	<b>42,591,087</b>	<b>42,903,778</b>		<b>38,163,264</b>	<b>11,217,345</b>	