

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
December 31, 2020

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 21	FY20
Assets				
Cash and Investments	\$ 90,666,086	\$ 110,293	\$ 90,776,379	\$ 76,368,021
Due from Other Agencies	1,422,307	-	1,422,307	1,422,307
Prepays/Deposits	5,326	-	5,326	21,319
Capital Assets, net of accumulated depreciation	3,118,490	-	3,118,490	3,345,356
<b>Total Assets</b>	<b>95,212,209</b>	<b>110,293</b>	<b>95,322,502</b>	<b>81,157,003</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>\$ 96,467,772</b>	<b>\$ 110,293</b>	<b>\$ 96,578,065</b>	<b>\$ 82,582,299</b>
Liabilities				
Vouchers & Accounts Payable	816,350	-	816,350	129,901
Other Payables	1,244	-	1,244	4,022
Accrued Liabilities	371,437	-	371,437	354,820
Pension Liability (Net)	4,194,035	-	4,194,035	3,815,010
<b>Total Liabilities</b>	<b>5,383,066</b>	<b>-</b>	<b>5,383,066</b>	<b>4,303,753</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	3,118,520	-	3,118,520	3,343,229
Retained Earnings	-	110,318	110,318	113,672
Fund Equity Unreserved				
Assigned-Spence Education Award	8,743	-	8,743	7,743
Assigned Cash Flow Requirement	13,680,979	-	13,680,979	13,224,864
Unassigned	18,745,081	-	18,745,081	11,744,398
Excess Rev/(Exp)	55,136,562	(25)	55,136,537	49,380,609
<b>Total Fund Equity</b>	<b>90,689,885</b>	<b>110,293</b>	<b>90,800,178</b>	<b>77,814,516</b>
<b>Total Liabilities &amp; Fund Equity</b>	<b>96,072,951</b>	<b>110,293</b>	<b>96,183,244</b>	<b>82,118,269</b>
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 96,467,772</b>	<b>\$ 110,293</b>	<b>\$ 96,578,065</b>	<b>\$ 82,582,299</b>

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE AND EXPENDITURES**  
**FOR PERIOD ENDING December 31, 2020**

	FY 21											
			Y.T.D.	Y.T.D.	Y.T.D.	M.T.D.	M.T.D.	M.T.D.	M.T.D.	Prior	Prior Year	% of Actuals
	FY 21 AMENDED Budget	YTD Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent	Y.T.D. Actuals	Variance	% Variance
<b>REVENUE</b>												
Property Taxes	\$ 78,223,613	\$ 58,433,039	\$ 67,339,276	\$ 8,906,237	86.1%	\$ 41,724,475	\$ 56,146,121	\$ 14,421,646	0.0%	\$ 60,507,558	\$ 6,831,718	0.0%
Interest - Investments	650,000	137,475	16,478	(120,997)	2.5%	69,420	5,359	(64,061)	7.7%	114,828	(98,350)	-596.9%
Miscellaneous	41,740	484	-	(484)	0.0%	484	-	(484)	0.0%	5,270	(5,270)	0.0%
<b>TOTAL REVENUE</b>	<b>78,915,353</b>	<b>58,570,998</b>	<b>67,355,755</b>	<b>8,784,756</b>	<b>85.4%</b>	<b>41,794,379</b>	<b>56,151,480</b>	<b>14,357,101</b>	<b>134.4%</b>	<b>60,627,656</b>	<b>6,728,098</b>	<b>10.0%</b>
Administration	8,413,639	1,585,130	1,895,688	310,558	22.5%	566,238	728,523	162,285	128.7%	1,567,992	327,696	17.3%
Children & Families Programs												
School Readiness	12,443,885	1,882,760	1,479,998	(402,762)	11.9%	1,010,443	824,737	(185,706)	81.6%	1,927,426	(447,428)	-30.2%
School Success	22,071,526	1,942,294	2,085,033	142,739	9.4%	1,432,442	1,041,467	(390,975)	0.0%	1,988,160	96,873	4.6%
Prevention of Child Abuse & Neglect	28,822,080	3,807,397	3,627,398	(179,999)	12.6%	2,008,899	2,084,253	75,354	103.8%	3,116,134	511,264	14.1%
Strengthening Community	8,470,248	1,033,370	1,352,205	318,835	16.0%	512,450	485,287	(27,163)	94.7%	1,263,931	88,274	6.5%
<b>SUB TOTAL CHILDRENS &amp; FAMILIES PROGRAMS</b>	<b>71,807,739</b>	<b>8,665,821</b>	<b>8,544,634</b>	<b>(121,187)</b>	<b>11.9%</b>	<b>4,964,234</b>	<b>4,435,744</b>	<b>(528,490)</b>	<b>89.4%</b>	<b>8,295,651</b>	<b>248,983</b>	<b>2.9%</b>
Other												
Future Programming	1,075,000	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
Contingency	769,998	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
<b>SUB TOTAL OTHER</b>	<b>1,844,998</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
Non-Operating:												
Statutory Fees	2,140,969	1,960,914	1,653,397	(307,517)	77.2%	1,349,667	1,267,225	(82,442)	93.9%	1,331,360	322,037	19.5%
Technology	922,586	22,419	125,499	103,080	13.6%	3,506	485	(3,021)	0.0%	52,042	73,457	58.5%
Other	72,000	-	-	-	0.0%	-	-	-	0.0%	-	-	0.0%
<b>SUB TOTAL - NON-OPERATING</b>	<b>3,135,555</b>	<b>1,983,332</b>	<b>1,778,896</b>	<b>(204,436)</b>	<b>56.7%</b>	<b>1,353,173</b>	<b>1,267,710</b>	<b>(85,463)</b>	<b>93.7%</b>	<b>1,383,402</b>	<b>395,494</b>	<b>22.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>85,201,931</b>	<b>12,234,283</b>	<b>12,219,218</b>	<b>(15,065)</b>	<b>14.3%</b>	<b>6,883,644</b>	<b>6,431,977</b>	<b>(451,668)</b>	<b>93.4%</b>	<b>11,247,045</b>	<b>972,173</b>	<b>8.0%</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>	<b>(6,286,578)</b>	<b>46,336,715</b>	<b>55,136,537</b>	<b>8,799,821</b>		<b>34,910,734</b>	<b>49,719,503</b>	<b>14,808,769</b>		<b>49,380,609</b>	<b>5,755,924</b>	