

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 2022

| Description | Governmental | PCMS | TOTALS | |
|--|----------------------|------------------|----------------------|----------------------|
| | Fund General | Funds General | FY 22 | FY 21 |
| Assets | | | | |
| Cash and Investments | \$ 60,761,480 | \$ 98,629 | \$ 60,860,109 | \$ 52,126,793 |
| Due from Other Governments | 547,824 | - | 547,824 | 462,050 |
| Due from Other Agencies | 1,422,307 | - | 1,422,307 | 1,697,449 |
| Receivables | - | - | - | 5,195 |
| Prepays/Deposits | 62,194 | - | 62,194 | 114,672 |
| Capital Assets, net of accumulated depreciation | 2,738,705 | - | 2,738,705 | 2,925,637 |
| Total Assets | 65,532,510 | 98,629 | 65,631,139 | 57,331,796 |
| 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 | \$ 66,623,969 | \$ 98,629 | \$ 66,722,598 | \$ 58,783,025 |
| Liabilities | | | | |
| Vouchers & Accounts Payable | \$ 9,683,088 | \$ - | \$ 9,683,088 | \$ 9,211,406 |
| Other Payables | 76,480 | - | 76,480 | 59,817 |
| Accrued Liabilities | 245,189 | - | 245,189 | 188,010 |
| 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 | 12,684,063 | - | 12,684,063 | 15,033,562 |
| 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 | - | 103,752 | 103,752 | 110,318 |
| Fund Equity Unreserved | | | | |
| Non-Spendable | 62,194 | - | 62,194 | 98,432 |
| Assigned-Spence Education Award | 11,243 | - | 11,243 | 8,743 |
| Assigned Cash Flow Requirement | 15,484,140 | - | 15,484,140 | 13,750,609 |
| Unassigned | 25,473,794 | - | 25,473,794 | 18,249,863 |
| Total Fund Equity Unreserved | 41,031,371 | - | 41,031,371 | 32,107,647 |
| Excess Rev/(Exp) | 7,714,674 | (5,123) | 7,709,551 | 8,433,001 |
| Total Fund Equity | \$ 51,484,750 | \$ 98,629 | \$ 51,583,379 | \$ 43,576,603 |
| Total Liabilities, Deferred Inflows & Fund Equity | \$ 66,623,969 | \$ 98,629 | \$ 66,722,598 | \$ 58,783,025 |

Note: Numbers may not add up due to rounding

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
For Period Ended September 30, 2022

FY 22

| | FY 22 | YTD | Y.T.D. | Y.T.D. | Y.T.D. | M.T.D. | M.T.D. | M.T.D. | M.T.D. | Prior | Prior Year |
|---|-------------------|-------------------|-------------------|----------------|---------------|-----------------|-----------------|----------------|---------------|-------------------|------------------|
| | Budget | Budget | Actuals | Variance | % Spent | Budget | Actuals | Variance | % Spent | Y.T.D. Actuals | Variance |
| REVENUE | | | | | | | | | | | |
| Property Taxes | \$ 85,171,546 | \$ 85,171,546 | \$ 84,888,605 | \$ (282,941) | 99.7% | \$ 34,069 | \$ 16,240 | \$ (17,829) | 0.0% | \$ 79,522,652 | \$ 5,365,953 |
| Interest - Investments | 100,000 | 100,000 | 523,183 | 423,183 | 523.2% | 3,400 | 126,012 | 122,612 | 3706.2% | 66,758 | 456,425 |
| Miscellaneous | 41,740 | 41,740 | 142,716 | 100,976 | 341.9% | 17,710 | 4,673 | (13,037) | 0.0% | 95,642 | 47,074 |
| Total Revenue | 85,313,286 | 85,313,286 | 85,554,504 | 241,218 | 100.3% | 55,179 | 146,925 | 91,746 | 266.3% | 79,685,052 | 5,869,452 |
| EXPENDITURES | | | | | | | | | | | |
| Administration | 9,135,573 | 9,135,573 | 8,133,126 | (1,002,447) | 89.0% | 855,090 | 901,750 | 46,660 | 105.5% | 7,418,539 | 714,587 |
| Children & Family Programs | 11,087,401 | 11,087,401 | 9,322,306 | (1,765,095) | 84.1% | 1,378,164 | 1,851,229 | 473,065 | 134.3% | 7,996,475 | 1,325,831 |
| Behavioral Health | 3,975,928 | 3,975,928 | 3,860,396 | (115,532) | 97.1% | 279,110 | 369,738 | 90,628 | 132.5% | 2,128,664 | 1,731,732 |
| Childhood Hunger Initiative | 2,365,154 | 2,365,154 | 1,838,798 | (526,356) | 77.7% | 255,673 | 428,951 | 173,278 | 167.8% | 1,535,603 | 303,195 |
| Community Capacity Building | 1,569,065 | 1,569,065 | 1,391,146 | (177,919) | 88.7% | 386,461 | 227,945 | (158,516) | 0.0% | 1,221,811 | 169,335 |
| Domestic Violence | 5,275,848 | 5,275,848 | 4,489,333 | (786,515) | 85.1% | 1,132,197 | 850,952 | (281,245) | 0.0% | 4,174,495 | 314,838 |
| Early Childhood Development Capacity Building | 4,164,976 | 4,164,976 | 3,496,301 | (668,675) | 83.9% | 474,391 | 768,863 | 294,472 | 162.1% | 5,222,845 | (1,726,544) |
| Early Learning Centers | 6,023,081 | 6,023,081 | 4,688,575 | (1,334,506) | 77.8% | 830,583 | 928,432 | 97,849 | 111.8% | 4,860,995 | (172,420) |
| Family Service Initiative | 50,000 | 50,000 | 10,062 | (39,938) | 20.1% | 4,385 | 2,032 | (2,353) | 0.0% | 8,672 | 1,390 |
| Fatherhood Initiative | 3,984,151 | 3,984,151 | 3,528,865 | (455,286) | 88.6% | 536,267 | 742,011 | 205,744 | 138.4% | 2,566,443 | 962,422 |
| Literacy | 6,758,039 | 6,758,039 | 6,045,376 | (712,663) | 89.5% | 1,150,894 | 884,756 | (266,138) | 76.9% | 6,208,325 | (162,949) |
| Neighborhood Family Centers | 15,995,548 | 15,995,548 | 13,134,247 | (2,861,301) | 82.1% | 2,991,167 | 4,207,878 | 1,216,711 | 0.0% | 10,930,146 | 2,204,101 |
| Out of School Time | 8,844,413 | 8,844,413 | 8,365,898 | (478,515) | 94.6% | 1,545,119 | 2,547,453 | 1,002,334 | 0.0% | 7,994,868 | 371,030 |
| Parenting Education/Family Support | 175,000 | 175,000 | 142,311 | (32,689) | 81.3% | 57,908 | 8,925 | (48,983) | 15.4% | 80,076 | 62,235 |
| Preventable Child Death Initiative | 1,553,743 | 1,553,743 | 990,112 | (563,631) | 63.7% | 244,559 | 385,207 | 140,648 | 0.0% | 700,019 | 290,093 |
| Respite | 1,361,866 | 1,361,866 | 1,024,557 | (337,309) | 75.2% | 189,844 | 233,232 | 43,388 | 0.0% | 1,250,381 | (225,824) |
| School and Community-Based Health | 2,766,556 | 2,766,556 | 2,665,193 | (101,363) | 96.3% | 463,121 | 504,650 | 41,529 | 109.0% | 2,498,481 | 166,712 |
| School Support and Intervention | 2,587,467 | 2,587,467 | 2,067,960 | (519,507) | 79.9% | 459,017 | 454,616 | (4,401) | 0.0% | 1,907,488 | 160,472 |
| Youth Development/Mentoring | 78,538,236 | 78,538,236 | 67,061,436 | (11,476,800) | 85.4% | 12,378,860 | 15,396,870 | 3,018,010 | 124.4% | 61,285,787 | 5,775,649 |
| Sub-Total - Children & Family Programs | | | | | | | | | | | |
| Other | 920,336 | 920,336 | - | (920,336) | 0.0% | - | - | - | 0.0% | - | - |
| Future Programming | 982,000 | 982,000 | - | (982,000) | 0.0% | - | - | - | 0.0% | - | - |
| Contingency | 1,902,336 | 1,902,336 | - | (1,902,336) | 0.0% | - | - | - | 0.0% | - | - |
| Sub-Total - Other | | | | | | | | | | | |
| Non-Operating: | | | | | | | | | | | |
| Statutory Fees | 2,388,188 | 2,388,188 | 1,764,024 | (624,164) | 73.9% | 716 | 326 | (390) | 45.5% | 1,774,971 | (10,947) |
| Technology | 903,411 | 903,411 | 634,608 | (268,803) | 70.2% | 117,353 | 51,070 | (66,283) | 43.5% | 700,754 | (66,146) |
| Other | 72,000 | 72,000 | 72,000 | - | 100.0% | 18,000 | - | (18,000) | 0.0% | 72,000 | - |
| Depreciation | - | - | 179,759 | 179,759 | - | - | - | - | - | - | - |
| Capital Outlaw | - | - | - | - | - | - | - | - | - | - | - |
| Sub-Total - Non-Operating | 3,363,599 | 3,363,599 | 2,650,391 | (713,208) | 78.8% | 136,069 | 51,396 | (84,673) | 37.8% | 2,547,725 | (77,093) |
| Total Expenditures | 92,939,744 | 92,939,744 | 77,844,953 | (15,094,791) | 83.8% | 13,370,019 | 16,350,016 | 2,979,997 | 122.3% | 71,252,051 | 6,413,143 |
| Revenue Over/(Under) Expenditures | \$ (7,626,458) | \$ (7,626,458) | \$ 7,709,551 | \$ 15,336,009 | | \$ (13,314,840) | \$ (16,203,091) | \$ (2,888,251) | | \$ 8,433,001 | (543,691) |

Note: Numbers may not add up due to rounding