

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

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 20	FY 19
Assets				
Cash and Investments	\$ 68,313,671	\$ 115,101	\$ 68,428,772	\$ 61,388,073
Due from Other Agencies	1,422,307	-	1,422,307	1,432,060
Receivables (Other/Short Term Note)	-	-	-	2,290
Prepays/Deposits	5,432	-	5,432	20,437
Capital Assets, net of accumulated depreciation	3,345,356	-	3,345,356	3,552,192
Total Assets	73,086,766	115,101	73,201,867	66,395,052
Deferred Outflows of Resources	1,255,564	-	1,255,564	1,425,296
Total Deferred Outflows of Resources	1,255,564	-	1,255,564	1,425,296
Total Assets & Deferred Outflow	\$ 74,342,330	\$ 115,101	\$ 74,457,431	\$ 67,820,348
Liabilities				
Vouchers & Accounts Payable	106,230	-	106,230	142,206
Other Payables	4,022	-	4,022	8,183
Accrued Liabilities	354,820	-	354,820	326,784
Pension Liability (Net)	4,194,035	-	4,194,035	3,815,010
Total Liabilities	4,659,107	-	4,659,107	4,292,183
Deferred Inflows of Resources	394,822	-	394,822	464,030
Total Deferred Inflows of Resources	394,822	-	394,822	464,030
Fund Equity				
Investment in Fixed Assets	3,343,079		3,343,079	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	11,264,999	-	11,264,999	9,022,084
Excess Rev/(Exp)	41,447,716	1,429	41,449,145	37,687,813
Total Fund Equity	69,288,401	115,101	69,403,502	63,064,135
Total Liabilities & Fund Equity	73,947,508	115,101	74,062,609	67,356,318
Total Liability & Fund Equity & Deferred Inflow	\$ 74,342,330	\$ 115,101	\$ 74,457,431	\$ 67,820,348

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR PERIOD ENDING March 31, 2020

	FY 20								Prior Y.T.D. Actuals	Prior Year Variance	% of Actuals Variance
	Y.T.D.	Y.T.D.	Y.T.D.	M.T.D.	M.T.D.	M.T.D.	M.T.D.				
	FY 20 Amended Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent			
REVENUE											
Property Taxes	\$ 74,334,844	\$ 68,186,859	\$ (6,147,985)	91.7%	\$ 6,194,570	\$ 4,876,813	\$ (1,317,757)	78.7%	\$ 63,523,356	4,663,503	6.8%
Interest - Investments	950,000	354,873	(595,127)	37.4%	79,167	73,813	(5,354)	93.2%	489,283	(134,410)	-37.9%
Grants, Contributions	0	7,500	7,500	0.0%	-	-	0	0.0%	847		
Miscellaneous	322,611	2,785	(319,826)	0.9%	26,884	-	(26,884)	0.0%	52,457	(49,672)	-1783.6%
TOTAL REVENUE	75,607,455	68,552,017	(7,055,438)	90.7%	6,300,621	4,950,626	(1,349,995)	78.6%	64,065,943	4,479,421	6.5%
Administration	8,258,127	3,402,505	(4,855,622)	41.2%	688,177	551,856	(136,321)	80.2%	3,456,098	(53,593)	-1.6%
Children & Families Programs											
School Readiness	12,131,557	4,380,149	(7,751,408)	36.1%	1,010,963	834,020	(176,943)	82.5%	4,658,184	(278,035)	-6.3%
School Success	21,989,662	5,864,147	(16,125,515)	26.7%	1,832,472	1,454,477	(377,995)	79.4%	5,386,630	477,517	8.1%
Prevention of Child Abuse & Neglect	25,207,483	8,262,289	(16,945,194)	32.8%	2,100,624	2,501,149	400,525	119.1%	8,311,369	(49,080)	-0.6%
Strengthening Community	7,714,618	3,070,766	(4,643,852)	39.8%	642,885	791,598	148,713	123.1%	2,542,149	528,617	17.2%
SUB TOTAL CHILDRENS & FAMILIES PROGRAMS	67,043,320	21,577,351	(45,465,969)	32.2%	5,586,942	5,581,244	(5,699)	99.9%	20,898,332	679,019	3.1%
Other											
Future Programming	801,141	-	(801,141)	0.0%	66,762	-	(66,762)	0.0%	-	-	0.0%
ASO	351,084	175,542	(175,542)	50.0%	29,257	29,257	0	100.0%	183,423	(7,881)	-4.5%
Contingency	500,000	-	(500,000)	0.0%	41,667	-	(41,667)	0.0%	-	-	0.0%
SUB TOTAL OTHER	1,652,225	175,542	(1,476,683)	10.6%	137,686	29,257	(108,428)	21.2%	183,423	(7,881)	-4.5%
Non-Operating:											
Statutory Fees	1,412,859	1,644,502	231,643	116.4%	117,738	257,096	139,358	218.4%	1,690,394	(45,892)	-2.8%
Technology	924,650	302,972	(621,678)	32.8%	77,054	180,659	103,605	234.5%	149,883	153,089	50.5%
Other	72,000	-	(72,000)	0.0%	6,000	-	(6,000)	0.0%	-	-	0.0%
SUB TOTAL - NON-OPERATING	2,409,509	1,947,474	(462,035)	80.8%	200,792	437,755	236,963	218.0%	1,840,277	107,197	5.5%
TOTAL EXPENDITURES	79,363,181	27,102,872	(52,260,309)	34.2%	6,613,597	6,600,112	(13,486)	99.8%	26,378,130	724,742	2.7%
EXCESS (Deficiency) of Revenue over Expenditures	(3,755,726)	41,449,145	45,204,871		(312,977)	(1,649,486)	(1,336,509)		37,687,813	3,754,678	