

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**June 30, 2021**

Description	Governmental Fund General	PCMS Funds General	TOTALS FY 21	FY20
Assets				
Cash and Investments	\$ 71,423,749	\$ 109,990	\$ 71,533,739	\$ 58,247,953
Due from Other Agencies	2,180,509	-	2,180,509	1,422,307
Prepays/Deposits	103,618	-	103,618	5,432
Capital Assets, net of accumulated depreciation	3,118,490	-	3,118,490	3,345,356
Total Assets	76,826,366	109,990	76,936,356	63,021,048
Deferred Outflows of Resources	1,451,229	-	1,451,229	1,255,564
Total Deferred Outflows of Resources	1,451,229	-	1,451,229	1,255,564
<b>Total Assets &amp; Deferred Outflow</b>	<b>\$ 78,277,595</b>	<b>\$ 109,990</b>	<b>\$ 78,387,585</b>	<b>\$ 64,276,612</b>
Liabilities				
Vouchers & Accounts Payable	136,194	-	136,194	62,344
Other Payables	1,744	-	1,744	4,022
Accrued Liabilities	371,437	-	371,437	354,820
Pension Liability (Net)	5,131,700	-	5,131,700	4,194,035
Total Liabilities	5,641,075	-	5,641,075	4,615,221
Deferred Inflows of Resources	172,860	-	172,860	394,822
Total Deferred Inflows of Resources	172,860	-	172,860	394,822
Fund Equity				
Investment in Fixed Assets	3,118,520	-	3,118,520	3,343,079
Retained Earnings	-	110,318	110,318	113,672
Fund Equity Unreserved				
Non-Spendable	98,432	-	98,432	-
Assigned-Spence Education Award	8,743	-	8,743	7,743
Assigned Cash Flow Requirement	13,750,609	-	13,750,609	13,224,864
Unassigned	18,056,981	-	18,056,981	11,264,999
Excess Rev/(Exp)	37,430,375	(328)	37,430,047	31,312,212
Total Fund Equity	72,463,660	109,990	72,573,650	59,266,569
Total Liabilities & Fund Equity	78,104,735	109,990	78,214,725	63,881,789
<b>Total Liability &amp; Fund Equity &amp; Deferred Inflow</b>	<b>\$ 78,277,595</b>	<b>\$ 109,990</b>	<b>\$ 78,387,585</b>	<b>\$ 64,276,612</b>

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE AND EXPENDITURES**  
For Period Ending June 30, 2021

	FY 21										
	FY 21 AMENDED		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	YTD Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent	Y.T.D. Actuals	Variance
<b>REVENUE</b>											
Property Taxes	\$ 78,223,613	\$ 77,926,363	\$ 79,448,551	\$ 1,522,188	101.6%	\$ 2,291,952	\$ 1,824,039	\$ (467,913)	79.6%	\$ 74,015,697	\$ 5,432,854
Interest - Investments	650,000	650,000	54,114	(595,886)	8.3%	96,655	3,639	(93,016)	3.8%	454,694	(400,580)
Miscellaneous	41,740	11,424	27,603	16,179	66.1%	1,002	4,419	3,417	441.1%	10,547	17,056
<b>TOTAL REVENUE</b>	<b>78,915,353</b>	<b>78,587,788</b>	<b>79,530,268</b>	<b>942,481</b>	<b>100.8%</b>	<b>2,389,609</b>	<b>1,832,097</b>	<b>(557,512)</b>	<b>76.7%</b>	<b>74,480,938</b>	<b>5,049,330</b>
Administration	8,515,389	5,249,737	5,346,296	96,559	62.8%	560,313	624,977	64,664	111.5%	4,932,237	414,059
Children & Families Programs											
School Readiness	12,443,885	7,484,997	6,359,556	(1,125,441)	51.1%	883,516	702,416	(181,100)	79.5%	7,018,901	(659,345)
School Success	22,912,135	10,686,220	9,374,488	(1,311,732)	40.9%	1,347,234	803,241	(543,993)	59.6%	9,816,207	(441,719)
Prevention of Child Abuse & Neglect	29,233,552	16,557,884	12,701,071	(3,856,813)	43.4%	2,037,579	1,386,389	(651,190)	68.0%	13,803,740	(1,102,669)
Strengthening Community	10,183,514	6,295,448	5,621,505	(673,943)	55.2%	854,397	738,929	(115,468)	86.5%	5,319,072	302,433
<b>SUB TOTAL CHILDRENS &amp; FAMILIES PROGRAMS</b>	<b>74,773,086</b>	<b>41,024,549</b>	<b>34,056,620</b>	<b>(6,967,929)</b>	<b>45.5%</b>	<b>5,122,725</b>	<b>3,630,975</b>	<b>(1,491,750)</b>	<b>70.9%</b>	<b>35,957,920</b>	<b>(1,901,300)</b>
Other											
Future Programming	128,391	-	-	-	0.0%	-	-	-	0.0%	-	-
Contingency	769,998	-	-	-	0.0%	-	-	-	0.0%	-	-
<b>SUB TOTAL OTHER</b>	<b>898,389</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>
Non-Operating:											
Statutory Fees	2,140,969	2,140,969	2,224,963	83,994	103.9%	34,684	197,383	162,699	569.1%	1,922,747	302,216
Technology	926,836	309,100	436,341	127,241	47.1%	30,864	58,426	27,562	189.3%	319,824	116,517
Other	72,000	72,000	36,000	(36,000)	50.0%	18,000	-	(18,000)	0.0%	36,000	-
<b>SUB TOTAL - NON-OPERATING</b>	<b>3,139,805</b>	<b>2,522,069</b>	<b>2,697,304</b>	<b>175,235</b>	<b>85.9%</b>	<b>83,547</b>	<b>255,809</b>	<b>172,262</b>	<b>306.2%</b>	<b>2,278,571</b>	<b>418,733</b>
<b>TOTAL EXPENDITURES</b>	<b>87,326,669</b>	<b>48,796,355</b>	<b>42,100,220</b>	<b>(6,696,135)</b>	<b>48.2%</b>	<b>5,766,584</b>	<b>4,511,761</b>	<b>(1,254,824)</b>	<b>78.2%</b>	<b>43,168,728</b>	<b>(1,068,508)</b>
<b>EXCESS (Deficiency) of Revenue over Expenditures</b>	<b>(8,411,316)</b>	<b>29,791,433</b>	<b>37,430,047</b>	<b>7,638,615</b>		<b>(3,376,976)</b>	<b>(2,679,664)</b>	<b>697,313</b>		<b>31,312,212</b>	<b>6,117,837</b>