

**JUVENILE WELFARE BOARD**  
**COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS**  
**March 31, 2022**

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 22	FY 21
Assets				
Cash and Investments	\$ 94,828,761	\$ 103,673	\$ 94,932,434	\$ 82,388,260
Due from Other Agencies	1,422,307	-	1,422,307	2,078,509
Prepays/Deposits	51,111	-	51,111	5,205
Capital Assets, net of accumulated depreciation	2,925,637	-	2,925,637	3,118,490
<b>Total Assets</b>	<b>99,227,816</b>	<b>103,673</b>	<b>99,331,489</b>	<b>87,590,464</b>
Deferred Outflows of Resources	1,091,459	-	1,091,459	1,451,229
<b>Total Deferred Outflows of Resources</b>	<b>1,091,459</b>	<b>-</b>	<b>1,091,459</b>	<b>1,451,229</b>
<b>Total Assets &amp; Deferred Outflows</b>	<b>\$ 100,319,275</b>	<b>\$ 103,673</b>	<b>\$ 100,422,948</b>	<b>\$ 89,041,693</b>
Liabilities				
Vouchers & Accounts Payable	\$ 1,740,518	\$ -	1,740,518	\$ 135,915
Other Payables	1,744	-	1,744	1,744
Accrued Liabilities	442,629	-	442,629	371,437
Pension Liability (Net)	2,192,409	-	2,192,409	5,131,700
<b>Total Liabilities</b>	<b>4,377,300</b>	<b>-</b>	<b>4,377,300</b>	<b>5,640,796</b>
Deferred Inflows of Resources	2,455,156	-	2,455,156	172,860
<b>Total Deferred Inflows of Resources</b>	<b>2,455,156</b>	<b>-</b>	<b>2,455,156</b>	<b>172,860</b>
Fund Equity				
Investment in Fixed Assets	2,925,637	-	2,925,637	3,118,520
Retained Earnings	-	103,752	103,752	110,318
Fund Equity Unreserved				
Non-Spendable	51,111	-	51,111	-
Assigned-Spence Education Award	9,743	-	9,743	8,743
Assigned Cash Flow Requirement	15,330,254	-	15,330,254	13,680,979
Unassigned	25,453,332	-	25,453,332	18,225,043
<b>Total Fund Equity Unreserved</b>	<b>40,844,440</b>	<b>-</b>	<b>40,844,440</b>	<b>35,143,603</b>
Excess Rev/(Exp)	49,716,742	(79)	49,716,663	48,084,434
<b>Total Fund Equity</b>	<b>\$ 93,486,819</b>	<b>\$ 103,673</b>	<b>\$ 93,590,492</b>	<b>83,228,037</b>
<b>Total Liabilities, Deferred Inflows &amp; Fund Equity</b>	<b>\$ 100,319,275</b>	<b>\$ 103,673</b>	<b>\$ 100,422,948</b>	<b>\$ 89,041,693</b>

**JUVENILE WELFARE BOARD**  
**INTERIM STATEMENT OF REVENUE AND EXPENDITURES**  
 For Period Ended March 31, 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
	Budget	Budget	Actuals	Variance	% Spent	Budget	Actuals	Variance	% Spent	Y.T.D. Actuals
<b>REVENUE</b>										
Property Taxes	\$ 85,471,546	\$ 78,638,888	\$ 79,273,878	\$ 634,990	93.1%	\$ 2,802,144	\$ 1,141,743	\$ (1,660,401)	0.0%	\$ 73,597,108
Interest - Investments	100,000	41,730	43,942	2,212	43.9%	9,590	15,442	5,852	161.0%	40,080
Miscellaneous	41,740	5,067	25,228	20,161	60.4%	2,763	16,437	13,674	0.0%	7,458
Total Revenue	<b>85,313,286</b>	<b>78,685,685</b>	<b>79,343,048</b>	<b>657,363</b>	<b>93.0%</b>	<b>2,814,497</b>	<b>1,173,622</b>	<b>(1,640,875)</b>	<b>41.7%</b>	<b>73,644,646</b>
<b>EXPENDITURES</b>										
Administration	9,135,573	3,835,114	3,692,914	(142,200)	40.4%	711,661	659,384	(52,277)	92.7%	3,533,297
Children & Family Programs										
Behavioral Health	11,087,401	2,932,618	3,396,829	464,211	30.6%	674,114	734,497	60,383	109.0%	2,802,553
Childhood Hunger Initiative	3,975,928	1,502,901	1,995,938	493,037	50.2%	5,169	610,757	605,588	11815.8%	451,856
Community Capacity Building	2,365,154	61,257	391,111	329,854	16.5%	41,154	213,259	172,105	518.2%	216,468
Domestic Violence	1,569,065	242,421	469,293	226,872	29.9%	45,032	149,173	104,141	0.0%	344,659
Early Childhood Development Capacity Building	5,154,358	1,151,999	1,870,923	718,924	36.3%	195,350	503,672	308,322	0.0%	1,477,253
Early Learning Centers	4,032,862	1,269,545	1,240,567	(28,978)	30.8%	302,868	349,550	46,682	115.4%	2,137,446
Family Service Initiative	6,138,402	1,334,489	1,791,595	457,106	29.2%	315,514	499,824	184,310	158.4%	1,530,236
Fatherhood Initiative	50,000	125	1,631	1,506	3.3%	-	1,631	1,631	0.0%	-
Literacy	4,009,151	1,109,733	1,263,295	153,562	31.5%	220,904	293,531	72,627	132.9%	852,221
Neighborhood Family Centers	6,736,239	2,066,678	2,574,904	508,226	38.2%	604,241	452,374	(151,867)	74.9%	2,472,569
Out of School Time	15,202,342	2,630,005	3,523,938	893,933	23.2%	807,244	1,006,141	198,897	0.0%	2,829,507
Parenting Education/Family Support	8,731,093	2,175,788	2,585,543	409,755	29.6%	557,917	722,687	164,770	0.0%	2,378,678
Preventable Child Death Initiative	150,000	16,065	51,618	35,553	34.4%	13,110	26,469	13,359	201.9%	8,897
Respite	770,539	248,884	278,060	29,176	36.1%	49,160	88,266	39,106	0.0%	278,929
School and Community-Based Health	1,361,866	411,828	412,505	677	30.3%	91,654	66,629	(25,025)	0.0%	511,941
School Support and Intervention	2,766,556	752,227	995,041	242,814	36.0%	147,181	294,743	147,562	200.3%	861,180
Youth Development/Mentoring	2,587,467	558,634	688,085	129,451	26.6%	196,389	213,506	17,117	0.0%	649,897
Sub-Total - Children & Family Programs	<b>76,688,423</b>	<b>18,465,197</b>	<b>23,530,876</b>	<b>5,065,679</b>	<b>30.7%</b>	<b>4,267,001</b>	<b>6,226,709</b>	<b>1,959,708</b>	<b>145.9%</b>	<b>19,804,290</b>
Other										
Future Programming	1,846,830	-	-	-	0.0%	-	-	-	0.0%	-
Contingency	982,000	-	-	-	0.0%	-	-	-	0.0%	-
Sub-Total - Other	<b>2,828,830</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>
Non-Operating:										
Statutory Fees	2,388,188	2,388,188	2,039,833	(348,355)	85.4%	312,614	179,982	(132,632)	57.6%	1,947,031
Technology	903,411	252,052	344,762	92,710	38.2%	107,145	174,769	67,624	163.1%	257,594
Other	72,000	5,998	18,000	12,002	25.0%	-	-	-	0.0%	18,000
Sub-Total - Non-Operating	<b>3,363,599</b>	<b>2,646,238</b>	<b>2,402,595</b>	<b>(243,643)</b>	<b>71.4%</b>	<b>419,759</b>	<b>354,751</b>	<b>(65,008)</b>	<b>84.5%</b>	<b>2,222,625</b>
Total Expenditures	<b>92,016,425</b>	<b>24,946,549</b>	<b>29,626,385</b>	<b>4,679,836</b>	<b>32.2%</b>	<b>5,398,421</b>	<b>7,240,844</b>	<b>1,842,423</b>	<b>134.1%</b>	<b>25,560,212</b>
<b>Revenue Over/(Under) Expenditures</b>	<b>\$ (6,703,139)</b>	<b>\$ 53,739,136</b>	<b>\$ 49,716,663</b>	<b>\$ (4,022,473)</b>		<b>\$ (2,583,924)</b>	<b>\$ (6,067,222)</b>	<b>\$ (3,483,298)</b>		<b>\$ 48,084,434</b>
										<b>1,632,279</b>
										<b>5,676,770</b>
										<b>3,862</b>
										<b>17,770</b>
										<b>5,698,402</b>
										<b>159,617</b>
										<b>594,276</b>
										<b>1,544,082</b>
										<b>174,643</b>
										<b>124,634</b>
										<b>393,670</b>
										<b>(896,879)</b>
										<b>261,359</b>
										<b>1,631</b>
										<b>411,074</b>
										<b>102,335</b>
										<b>694,431</b>
										<b>206,865</b>
										<b>42,721</b>
										<b>(869)</b>
										<b>(99,436)</b>
										<b>133,861</b>
										<b>38,188</b>
										<b>3,726,586</b>