

JUVENILE WELFARE BOARD
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
December 31, 2021

Description	Governmental	PCMS	TOTALS	
	Fund General	Funds General	FY 22	FY 21
Assets				
Cash and Investments	\$ 104,797,075	\$ 103,712	\$ 104,900,787	\$ 90,776,379
Due from Other Agencies	1,422,307	-	1,422,307	1,422,307
Prepays/Deposits	53,420	-	53,420	5,326
Capital Assets, net of accumulated depreciation	2,925,637	-	2,925,637	3,118,490
Total Assets	109,198,439	103,712	109,302,151	95,322,502
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
Total Assets & Deferred Outflows	\$ 110,649,668	\$ 103,712	\$ 110,753,380	\$ 96,578,066
Liabilities				
Vouchers & Accounts Payable	\$ 96,181.23	-	\$ 96,181.23	\$ 816,350.00
Other Payables	1,744	-	1,744	1,244
Accrued Liabilities	442,629	-	442,629	371,437
Pension Liability (Net)	5,131,700	-	5,131,700	4,194,035
Total Liabilities	5,672,254	-	5,672,254	5,383,066
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	2,925,637		2,925,637	3,118,520
Retained Earnings	-	103,752	103,752	110,318
Fund Equity Unreserved				
Non-Spendable	62,450	-	62,450	-
Assigned-Spence Education Award	9,743	-	9,743	8,743
Assigned Cash Flow Requirement	15,325,971	-	15,325,971	13,680,979
Unassigned	25,149,052	-	25,149,052	18,745,081
Total Fund Equity Unreserved	43,472,853	103,752	43,576,605	35,663,641
Excess Rev/(Exp)	61,331,701	(40)	61,331,661	55,136,537
Total Fund Equity	104,804,554	103,712	104,908,266	90,800,178
Total Liabilities, Deferred Inflows & Fund Equity	\$ 110,649,668	\$ 103,712	\$ 110,753,380	\$ 96,578,066

JUVENILE WELFARE BOARD
INTERIM STATEMENT OF REVENUE AND EXPENDITURES
For Period Ended December 31, 2021

FY 22											
	FY 22 Budget	YTD Budget	Y.T.D. Actuals	Y.T.D. Variance	Y.T.D. % Spent	M.T.D. Budget	M.T.D. Actuals	M.T.D. Variance	M.T.D. % Spent	Prior Y.T.D. Actuals	Prior Year Variance
REVENUE											
Property Taxes	\$ 85,171,546	\$ 67,558,070	\$ 73,354,385	\$ 5,796,315	86.1%	\$ 51,315,856	\$ 48,617,868	\$ (2,697,988)	0.0%	\$ 67,339,276	\$ 6,015,109
Interest - Investments	100,000	12,460	11,587	(873)	11.6%	5,610	6,318	708	112.6%	14,478	(2,891)
Miscellaneous	41,740	530	9,312	8,782	22.3%	530	4,996	4,466	0.0%	-	9,312
Total Revenue	85,313,286	67,571,060	73,375,284	5,804,224	86.0%	51,321,996	48,629,182	(2,692,814)	94.8%	67,353,754	6,021,530
EXPENDITURES											
Administration	9,164,244	1,870,422	1,940,893	70,471	21.2%	683,653	883,194	199,541	129.2%	1,895,688	45,205
Children & Family Programs											
Behavioral Health	11,065,196	1,521,464	1,064,423	(457,041)	9.6%	583,136	679,547	96,411	116.5%	1,264,950	(200,527)
Childhood Hunger Initiative	3,975,928	1,496,142	561,242	(934,900)	14.1%	811,487	232,967	(578,520)	28.7%	450,000	111,242
Community Capacity Building	2,362,502	12,049	101,617	89,568	4.3%	8,033	44,682	36,649	556.3%	5,818	95,799
Domestic Violence	1,569,065	83,160	94,794	11,634	6.0%	41,894	94,794	52,900	0.0%	71,681	23,113
Early Childhood Development Capacity Building	4,911,914	585,991	790,342	204,351	16.1%	340,396	447,103	106,707	0.0%	478,947	311,395
Early Learning Centers	3,627,136	613,349	394,727	(218,622)	10.9%	293,073	279,366	(13,707)	95.3%	900,090	(505,363)
Family Service Initiative	6,138,402	731,698	575,366	(156,332)	9.4%	399,610	327,701	(71,909)	82.0%	1,228,434	(653,068)
Fatherhood Initiative	50,000	35	-	(35)	0.0%	35	-	(35)	0.0%	-	-
Literacy	4,009,151	632,644	537,011	(95,633)	13.4%	378,865	379,094	229	100.1%	417,431	119,580
Neighborhood Family Centers	6,702,881	312,354	1,011,913	699,559	15.1%	486,629	483,885	(2,744)	99.4%	903,887	108,026
Out of School Time	15,197,342	1,252,261	1,031,291	(220,970)	6.8%	863,209	563,325	(299,884)	0.0%	1,073,799	(42,508)
Parenting Educaiton/Family Support	8,731,093	938,592	1,156,676	218,084	13.2%	582,364	846,504	264,140	0.0%	887,921	268,755
Preventable Child Death Initiative	150,000	1,335	23,076	21,741	15.4%	795	20,363	19,568	2561.4%	146	22,930
Respite	770,539	121,052	130,190	9,138	16.9%	55,556	100,011	44,455	0.0%	132,671	(2,481)
School and Community-Based Health	1,361,866	195,019	172,136	(22,883)	12.6%	122,296	121,481	(815)	0.0%	175,314	(3,178)
School Support and Intervention	2,766,556	351,906	367,989	16,083	13.3%	146,074	205,842	59,768	140.9%	368,638	(649)
Youth Development/Mentoring	2,587,467	239,599	191,030	(48,569)	7.4%	182,934	119,230	(63,704)	0.0%	182,907	8,123
Sub-Total - Children & Family Programs	75,977,038	9,088,650	8,203,823	(884,827)	10.8%	5,296,386	4,945,895	(350,491)	93.4%	8,542,634	(338,811)
Other											
Future Programming	2,500,000	-	-	-	0.0%	-	-	-	0.0%	-	-
Contingency	982,000	-	-	-	0.0%	-	-	-	0.0%	-	-
Sub-Total - Other	3,482,000	-	-	-	0.0%	-	-	-	0.0%	-	-
Non-Operating:											
Statutory Fees	2,388,188	2,089,665	1,766,109	(323,556)	74.0%	1,508,618	1,110,639	(397,979)	73.6%	1,653,396	112,713
Technology	903,411	61,522	132,798	71,276	14.7%	3,975	12,574	8,599	316.3%	125,499	7,299
Other	72,000	-	-	-	0.0%	-	-	-	0.0%	-	-
Sub-Total - Non-Operating	3,363,599	2,151,187	1,898,907	(252,280)	56.5%	1,512,593	1,123,213	(389,380)	74.3%	1,778,895	120,012
Total Expenditures	91,986,881	13,110,259	12,043,623	(1,066,636)	13.1%	7,492,632	6,952,302	(540,330)	92.8%	12,217,217	(173,594)
Revenue Over/(Under) Expenditures	\$ (6,673,595)	\$ 54,460,801	\$ 61,331,661	\$ 6,870,860		\$ 43,829,364	\$ 41,676,880	\$ (2,152,484)		\$ 55,136,537	\$ 6,195,124