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9-30-1948

## JWB FY48 Audited Financial Statements-9\_30\_48

Juvenile Welfare Board of Pinellas County.

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STATE OF FLORIDA  
STATE AUDITING DEPARTMENT

REPORT ON AUDIT  
OF THE ACCOUNTS OF

*PINELLAS COUNTY*

*BOARD OF JUVENILE WELFARE*

*AS OF SEPTEMBER 30, 1948*

*DATED: JANUARY 14, 1949*

*BY: WILLIAM O. GENTRY,  
ASSISTANT STATE AUDITOR*



STATE OF FLORIDA  
STATE AUDITING DEPARTMENT

BRYAN WILLIS  
STATE AUDITOR

Clearwater, Florida  
January 14, 1949

*Hon. Bryan Willis*  
State Auditor  
Tallahassee, Florida

*Dear Sir:*

Pursuant to assignment, I have audited the accounts of

THE BOARD OF JUVENILE WELFARE

PINELLAS COUNTY

*For the fiscal year ended  
September 30, 1948.*

and present this report thereon.

This report is a continuation of the special audit of this board covering the period beginning October 1, 1947, and ending July 31, 1948, released under date of September 18, 1948, and combines the figures shown therein with those for the remainder of the fiscal year.

PERSONNEL

The personnel of the board as of September 30, 1948, was the same as shown in the previous audit report, as follows:

<i>Hon. Alfred P. Marshall</i>	<i>Judge of the Juvenile Court</i>
<i>Hon. Jack F. White</i>	<i>County Judge</i>
<i>Hon. G. V. Fuguitt</i>	<i>County Superintendent of Public Instruction</i>
<i>Mrs. H. W. Holland</i>	<i>Chairman</i>
<i>Mrs. George Bartlett</i>	<i>Secretary</i>
<i>Miss Ora E. Phillips</i>	
<i>Hon. W. H. Belcher</i>	<i>Board of County Commissioners</i>

*Dr. Herbert D. Williams, Director*  
*Mr. Albert L. Rogero, Probation Officer*

COMMENTS

The affairs and records of the board for the last two months of the fiscal year showed a marked improvement over those for the period covered in the previous audit.

The shortage of the former bookkeeper Virginia Bilderback of \$1,996.20 was adjusted January 13, 1949, after the close of the audit period, by contributions of \$499.05 each from County Judge Jack F. White, Juvenile Judge Alfred P. Marshall, Superintendent of Public Instruction G. V. Fuguitt, and Director Herbert D. Williams.

Except for the fact that the affairs and records of the board for the last two months of the fiscal year showed a marked improvement, the detailed comments as shown in the previous audit report apply, in general, to this report, and are not repeated herein.

The Probation Officer was purchasing one of the board's automobiles, by agreement with the board, at \$50 a month; title to pass when total cost is paid.

The funds received from donations from a juvenile needs survey, totaling \$400, are being expended as the survey progresses. This survey is being conducted under contract by Mrs. Mani O'Mara. The remaining \$200 will be paid when the survey is completed.

Unpaid vouchers as of September 30, 1948, consisted of the following:

WITHHOLDING TAX PAYABLE	\$ 4.65
RETIREMENT COLLECTIONS PAYABLE	1.28
JUVENILE COURT REGISTRY FUND	1.54
PELICAN TIRE COMPANY	20.88
ALBERT L. ROGERO	44.13
DR. HERBERT D. WILLIAMS	5.78
JUVENILE HOME EXPENSE	61.35
WESTERN UNION TELEGRAPH CO.	13.94
PENNINSULAR TELEPHONE CO.	66.53
DOROTHY ANDERSON	50.00
	<u>\$270.08</u>

The following exhibit and schedule, combining the figures shown in the previous audit report with those for the last two months of the fiscal year, are attached to and form a part of this report:

EXHIBIT - A Summary of Receipts and Expenditures.

SCHEDULE 1-A Analysis of Retirement Deductions.

Schedule 2-A, Equipment, and Schedule 3-A, Net Cash Shortage, as shown in the preceding audit report, remained unchanged as of September 30, 1948, and are not repeated in this report.

Respectfully submitted,

(Signed) William O. Gentry,  
Assistant State Auditor

## PINELLAS COUNTY

EXHIBIT - A

## BOARD OF JUVENILE WELFARE

## SUMMARY OF RECEIPTS AND EXPENDITURES

Fiscal Year Ended September 30, 1948

	FISCAL YEAR TOTAL	10-1-47 To 7-31-48	8-1-48 To 9-30-48
<u>Receipts</u>			
Taxes	\$62,196.34	\$62,042.10	\$ 154.24
Tax Redemptions	166.53	160.93	5.60
Foster Home Care Refunds	431.00	180.00	251.00
Juvenile Home Care Refunds	446.00	446.00	
Donations for Juvenile Needs Survey	400.00	400.00	
Miscellaneous Income	2.68	2.68	
Loan Receivable, Miller H. Johnson	50.00		50.00
Albert L. Rogero, On Automobile Purchase	100.00		100.00
<i>Total Receipts</i>	<u>\$63,792.55</u>	<u>\$63,231.71</u>	<u>\$ 560.84</u>
Add, Unpaid Vouchers, End	270.08	261.09	270.08
Add, Cash on Hand and in Banks, Beginning			22,618.14
<i>Total</i>	<u>\$64,062.63</u>	<u>\$63,492.80</u>	<u>\$23,449.06</u>
<u>Expenditures</u>			
Operating Expense:			
Salaries, Schedule 1-A	\$24,341.44	\$19,217.40	\$ 5,124.04
Foster Home Care	3,120.33	2,755.64	364.69
Juvenile Home Care	2,741.96	2,365.55	376.41
Travel Expense	5,118.44	4,046.44	1,072.00
Office Expense	833.07	668.84	164.23
Telephone and Telegraph	912.37	632.04	280.33
Transportation to Reform Schools, Etc.	399.53	321.12	78.41
Bond Premiums	90.00	35.00	55.00
Care of Prisoners	68.50	58.50	10.00
Advertising for Bids	8.25	8.25	
Insurance Expense	216.72	216.72	
Taxes and Licenses	20.35	20.35	
Interest Paid	56.94	56.94	
Juvenile Needs Survey	200.00	100.00	100.00
Office Repairs	174.16	137.39	36.77
Auto Expense	125.00	58.14	66.86
<i>Total Operating Expense</i>	<u>\$38,427.06</u>	<u>\$30,698.32</u>	<u>\$ 7,728.74</u>
Auxiliary Operations:			
Child Welfare Unit	\$ 2,350.00	\$ 2,000.00	\$ 350.00
Child Guidance Clinic	3,500.00	2,500.00	1,000.00
Loan Receivable, Miller H. Johnson	50.00	50.00	
<i>Total Auxiliary Operations</i>	<u>\$ 5,900.00</u>	<u>\$ 4,550.00</u>	<u>\$ 1,350.00</u>

EXHIBIT - A  
(Cont'd.)

EXHIBIT - A  
(Cont'd.)

PINELLAS COUNTY  
BOARD OF JUVENILE WELFARE

SUMMARY OF RECEIPTS AND EXPENDITURES  
Fiscal Year Ended September 30, 1948

	FISCAL YEAR TOTAL	10-1-47 To 7-31-48	8-1-48 To 9-30-48
<b>Expenditures (Cont'd.)</b>			
<b>Debt Service:</b>			
Prior Audit Period Vouchers	\$ - -	\$ - -	\$ 261.09
<b>Capital Outlay:</b>			
Equipment, Automobiles	\$ 3,067.70	\$ 3,067.70	\$
Equipment, Office	562.44	562.44	
<i>Total Capital Outlay</i>	<u>\$ 3,630.14</u>	<u>\$ 3,630.14</u>	<u>\$ - -</u>
<i>Total Expenditures</i>	\$47,957.20	\$38,878.46	\$ 9,339.83
Cash on Hand and in Banks, End	14,108.33	22,618.14	14,108.33
Net Cash Shortage, Prior Audit	1,996.20	1,996.20	
Retirement Deduction Receivable, Eddie Hayes	.90		.90
<b>Total</b>	<u><u>\$64,062.63</u></u>	<u><u>\$63,492.80</u></u>	<u><u>\$23,449.06</u></u>

## BOARD OF JUVENILE WELFARE

## ANALYSIS OF RETIREMENT DEDUCTIONS

Fiscal Year Ended September 30, 1948

Employee	Total Salary Paid	5% Retirement	Amount Deducted From Salary	Due From Employee Over- deducted	Amount Remitted To Comptroller	Balance Due Comptroller Overpaid
Nenabelle G. Dame	\$ 2,475.00	\$ 123.75	\$ 123.83	\$ -.08	\$ 123.83	\$ -.08
Alfred P. Marshall	2,400.00	120.00	120.00		120.00	
Edward E. Patrick	2,700.00	135.00	135.10	-.10	135.10	-.10
Albert L. Rogero	4,200.00	210.00	210.00		210.00	
Betty J. Mansfield	75.00	3.75		3.75		3.75(2)
Herbert D. Williams	4,687.50	234.38	234.42	-.04	234.42	-.04
Virginia Bilderback	573.40	28.67	28.67		28.67	(1)
Miller H. Johnson	1,200.00	60.00	50.00	10.00	50.00	10.00
Margaret J. Waechter	1,575.00	78.75		78.75		78.75(1)
Elizabeth Ransom	312.50	15.63	15.63		15.63	(1)
Mrs. Inez Cowell	1,350.00	67.50		67.50		67.50(1)
Jo Wells LaVoie	1,587.50	79.38	8.76	70.62	8.76	70.62
Eddie Hayes	181.50	9.08	9.11	-.03	7.83	1.25
Virginia Twitty	450.00	22.50		22.50		22.50(2)
Elizabeth Reeves	84.00	4.20		4.20		4.20(2)
Helen Gebhart	225.00	11.25	7.50	3.75	7.50	3.75
Miriam A. Timmons	27.54	1.38		1.38		1.38(2)
Frances Bond Christenson	187.50	9.38	9.38		9.38	
Dorothy Anderson	50.00	2.50		2.50		2.50(2)
Deducted for Prior Service Credit: Albert L. Rogero		152.40	152.40		152.40	
<b>Total</b>	<b>\$24,341.44</b>	<b>\$1,369.50</b>	<b>\$1,104.80</b>	<b>\$ 264.70</b>	<b>\$1,103.62</b>	<b>\$ 265.98</b>

Notes: (1) No longer in board's employ.

(2) Casual employee.