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9-30-1948

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

Juvenile Welfare Board of Pinellas County.

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STATE OF FLORIDA

3239

STATE AUDITING DEPARTMENT

REPORT ON AUDIT  
OF THE ACCOUNTS OF

FLORIDA 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

STATE AUDITOR

Clearwater, Florida  
January 14, 1949

BRYAN WILLIS

Bon, Bryan Willis  
state Auditor  
Tallahassee, Florida

Dear Sir:

Pursuant to assignment, I have audited the accounts of

THE BOARD OF JUVENILE WELFARE  
FLORIDA 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

end in. July 31. 1948. releaeed under date of &eptember 18, 19ta,  
and combtnes tae figures shown theretn with those for tbe remainder  
of tbe fiscal year.

#### PERSONNEL

Tbe personnel of the board as of september 30, 1948. was  
the same as sbown in tbe previous audit report, as follows:

80n. Alfred P. Marshall  
Hon. Jack F. White  
80n. G. V. Fuguitt

Judge of the Juvenile Court  
County Judge  
County Superintendent of  
Public Instruction  
Chairnan  
Secretary

Board of County Commissioners

Nrs. H. Ii. 80lland  
Nrs. George .Bartlett  
Niss Ora E. Phi II iPs  
80n. Ii. B. Belcher

Dr. Herbert D. Williams. Director  
Kr. Albert L. Rogaro. Probation Officer

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#### C(M,\ENTS

Tbe 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 shortags of the former bookkeeper Virginia Bilderbeck of  
\$1,996.20 was adjusted January 13, 1949, after the close of the audit  
period,  
by contributions of S499.05 each from County Judge Jack F. White,  
Juvenile  
Judge Alfred P. Marshall, Superintendent of Public Instruction G. V.  
Puguitt,  
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.

Some 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 D'Iara. 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  
RETIREMENT COLLECTIONS PAYABLE  
JUVENILE COURT REGISTRY FUND  
PELICAN TIRE COMPANY  
ALBERT L. ROGERO  
DR. HERSERT D. WILLIAMS  
JUVENILE HOME EXPENSE  
WESTERN UNION TELEGRAPH Co.  
PENINSULAR TELEPHONE CO.  
DOROTHY ANDERSON

.

\$ 4.65  
1.28  
1.54  
20.88  
44.13  
5.78  
61.35  
13.94  
66.53  
50,00

\$270.08

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 I-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) /s/ J. O. Gentry,  
Assistant State Auditor

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PINELLAS COUNTY

EXHIBIT - A

BOARD OF JUVENILE WELFARE

SUMMARY OF RECEIPTS AND EXPENDITURES

Fiscal Year Ended September 30, 1948

FISCAL YEAR To 10.1.47 To 8.1.48  
TOTAL 7.31.48 9.30.48

Receipts

Taxes	62,196.34	\$62,042.10	\$ 154.24
Tax Redemption	166.53	100.93	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	
Total Receipts	63,792.55	\$63,231.71	\$ 560.84
Add, Unpaid Vouchers, Find	270.08	261.09	270.08
Add, Cash on Hand and in Banks, Beginning			22,618.14
Total	\$64,062.63	\$3,492.80	\$23,449.06

Expenditures

Operating Expense:

Salaries, Schedule I-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 Expelllle	833,07	668. 84	164.23	
Telephor.~ aDd Telegraph	912.37	632.04	280.33	
Trauaportation to Reform Schools, Etc.	399.53	321.12	78.41	
BoDd Premiums	90.00	35.00	55.00	
Care of Pr isoners	68.50	58.50	10.00	
Advertising for Bids	8.25	8.25		
I lllIurance Expelllle	216.72	216.72		
Taxes and Licenses	20.35	20.35		
Iuterest 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	
Total Of>emti"! Fxf>ense	\$38, 427. 06	\$30,698.32	\$ 7,728.74	
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 no Johnson	50.00	50.00		
Total A...iliary operations	\$ 5.900.00	\$ 4,550.00	\$ 1,350.00	

EXHIBIT - A  
 (Cont'd.)  
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EXHIBIT - A  
 (Cont'd.)

PINELLAS COUNTY

BOARD OF JUVENILE WELFARE

SUNltARY OF RECEIPTS AND EXPENDITURES

Fiscal Year Ended Septembe r 30, 1948

FISCAL  
 YEAR  
 TOTAL

10.1.47  
 To  
 7.31.48

8.1.48  
 To  
 9.30.48

Expenditures (Cont" d.)  
 Debt Serv ice:  
 Prior Audit Period Vouchers \$ \$ \$ 261.09  
 Capital Outlay:

Equipment. Automobiles \$ 3,067.70 \$ 3,067.70 \$  
 Equipment. Office 562.44 562.44  
 Total Capital Outlay \$ 3,630.14 \$ 3,630.14 \$  
 Total Expenditures \$47,957.20 \$38,878.46 \$ 9,339.83  
 Cash on Hand and in Banks. Fund 14,108.33 22,611.14 14,108.33  
 Net Cash shortage, Prior Audit 1,996.20 1,996.20  
 Retirement Deduction Receivable. Eddie Hayes .90 .90  
 Total \$64,062.63 \$63,492.80 \$23,449.06

EXHIBIT - A

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PI NELLAS COUNTY

SCHEDULE i-A

BOARD OF JUVENILE WELFARE

ANALYSIS OF RETIREMENT DEDUCTIONS

Fiscal Year Ended September 30, 1948

EIP107ee Total 6% Amount Due From Alloun~ Balance Due  
 Balar7 Re~re1110n~ Deduc~ed Emplo;ree Remlt.ed TO COIII\ltroller  
 Paid rrc. Owr- C<lmPtroller Owr>atd  
 Balar7 dedllCted

Name	1	2	3	4	5	6	7
Jionabeue a. Delne	\$ 2,475.00	\$ 123.75	\$ 123.75	\$ -.00	\$ 123.75	\$ -.08	
Alfred P. IiarOI1all	2,400.00	121.00	121.00	1110.00	1110.00		
Edward Eo Patrick	2,700.00	136.00	136.10	-.10	136.10	-.10	
Albert L. I\OIeI'0	4,200.00	210.00	210.00		210.00		
Be~7 J. Kansrteld	75.00	3.75	3.75	3.75	(2)		
Herbert D. Wl1llams	4,687.50	234.38	234.42	-.04	234.42	-.01	
Tlrg1nla Bilderback	573.40	28.67	28.67		28.67	(1)	
Klller H. JoILD8on	1,200.00	60.00	50.00	10.00	50.00	10.00	
KarEBre~ J. waechter	1,575.00	78.76	78.76		78.76	(1)	
Elizabeth RansOlll	312.50	16.83	15.83		15.83	(1)	
Mre. Inez Cowell	1,360.00	67.50	87.50		67.50	(1)	
Jo Welle LaVoie	1,587.50	79.38	87.78	70.82	87.78	10.82	
!dd Ie H~ee	181.50	9.08	9.11	-.03	9.11	1.26	
Vlrg1nla TNlt~7	450.00	22.50	22.50		22.50	(2)	
Elizabeth Reeve.	84.00	4.20	4.20		4.20	(2)	
Helen Oebnart	226.00	11.26	7.50	3.76	7.50	3.75	
Klr lol1 A. TI...OI18	27.54	1.38	1.38		1.38	(2)	
Fl'ances Bond Cbrls~enson	167.50	9.38	9.38		9.38		
Doroth7 Anderson	50.00	2.50	2.50		2.50	(2)	

Deducted for Prior  
 Service credit,

Albert to Rogero 152.40 152.40 152.40  
fotal \$24, 341.~ \$1.389.50 \$1.104.80 \$ 284.70 \$1,103.52 \$ 285.98

Notes: (1) No longer In b0ord's eIllPI07.

(2) casual eIllPloyee.

SCHEDULE I-A

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