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Juvenile Welfare Board of Pinellas County

5-21-1951

JWB FY49-50 Audited Financial Statements_5-21-51-B

Juvenile Welfare Board of Pinellas County.

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STATE OF FLORIDA
STATE AUDITING DEPARTMENT

REPORT ON AUDIT
OF THE FOLLOWING OFFICIALS OF

PINELLAS COUNTY

As OF

-

BOARD OF JUVENILE WELFARE
JUVENILE COURT REGISTRY FUND

9.30..50
3.31.51

DATED" MAY 21. 1951

By: PHILIP S. SHAW.,
ASSISTANT STATE AUDITOR

3625

PAGES

16.21
22.24

BRYAN WILLIS, C.P.A.
STATE AUDITOR

Hon. Bryan Willis
state Auditor
Tallahassee. Florida

Your Sir:

STATE OF FLORIDA

STATE AUDITING DEPARTMENT

Clearwater. Florida
.. '21. 19111

Pursuant to assignment. I have audited the accounts of

THE BOARD OF JUVENILE WELFARE
PI NELLAS COUNTY

For the fiscal years ended September 30. J949,
and September 30. J950,

and present this report thereon.

PERSONNEL

The personnel of the Board was as follows:

F~SCAL ~AR ENDED
9.3(1o49

Alfl'l!d P. Itarshalt
Go V. Fuf!Uitt, to 1''3-49
Floyd To Christian,
from 1-4-49
W. H. Belcher

Jack F. Ji'hi te
Nrs.Hai lande Ii. Rolland.
ChaiMllll11l
Hrs, Karf!Uerite Blocker
Bartlett, Secretary

lIiss Ora Eo PhilliPs

TI TLE

JULIII!nile Judie
SuPerintendent of
PUBlic Instruction

Vice Chainrnn,
/Joan:! of County
CO/lIlIissioners
CUutlty Judie

Member

Kember

Yember

Member

Nem/1er

FISCAL YEAR ENDED
9.30.50

Alfred P. Marshall

Floyd T. Christian

W. H. Belcher, t!' J~J
R. l{osey Wick, ff'lld J~J
Jack F. frlrite, to J0-4-49
Nrso Hailande If. Bolland,
C".4irnnn to q-J:r50
Hrs. ltarf!Uerite Blocker
Bartlett, Secretary to
q-J3"'50. Chairnm from
q-14-50 .
I/iss Om Eo PhilliPs. to
1~49
/Irs. Rob Roy I/eador. from
7-18-50, Secretary frm
q-14-50
Mrs. Kathleen E. Strickland,
from 8-JJ-50

Dr. Herbert Do William. Director
Albert L., Horem, Probation Officer to J-3J-49
Ed=rd E. Patrick, Probatiun Officer, from :Ml8-49

1.6

GENERAL STATEMENT

The financbl condition of the Boa.rd was good,. Budgets have not been properly prepared, although expenditures bave been held within the means available. Annal reports have included only those expenditures made froa current tax revenues,. Depository accounts were not adequately secured..

Detailed comments are made under appropriate headings.

ORGANIZATION

The Board of Juvenile Welfare of Pinellas County was created under Chapter 23483, Special Acts of 1945, which was ratified by the November 1946 general election, The act was amended by Chapter 24826, Special Acts of 1947;

Chapter 25500, Special Acts of 1949; and Chapter 26356, Acts of 1949, Extraordinary Session,.

The Board is composed of the Juvenile Judge, Vice Chairman of the Board of County Commissioners, Superintendent of Public Instruction, and four members appointed by the Governor,

The above applicable acts authorize a tax levy of one-half mill, not to exceed, \$75,000,

FINANCIAL CONDITION

The financial condition of the Board was good. The defalcations of a former bookkeeper, as indicated in the prior audit report, have been made good, and all receipts of record have been accounted for. In addition to the regular tax levy authorized by statute, the Board has received donations for specific projects by individuals, and the Board of County Commissioners has been paying the office rent. The bank had discontinued charging for its services.

DEPOSITORY BALANCES

The accounts maintained in the depositories were covered only by \$10,000 FDIC insurance. Collateral should be obtained in sufficient amount to protect the balances in excess of the insurance coverage.

EXPENDITURES

The expenditures of the Board are summarized on exhibit A. In the annual reports of the Board, only those expenditures made from current tax revenues have been included. The figures in this audit report, however, include all expenditures made by the Board with the exception of current refunds. During the fiscal year 1949-50, the Board inaugurated a School counseling Project using cash balances from prior years and donations from other agencies as the source of revenue. A budget was adopted, but it is not included in the regular accounts of the Board. This report shows the transo

actions ,affecting each budget and su....arizes ,, -11 transactions in order to dye a complete picture of the operations of the Board"

:17

Greater care had apparently been exercised over the expenditures than in prior years.. Bills were on file to support all item, although there were some cases in which the actual receipts of the merchandise was not indicated, In the case of those projects which were financed by contributions of the Board such as the Children's Service Bureau, the money was distributed to the agency . each month,. No bills were rendered,

The establishment of the voucher system for recording and filing expenditures would improve the records of the Board. At present the bills are not filed systematically.

BUDGETS

Exhibit A is a summary of the budgets together with the actual receipts and expenditures for the two fiscal years included in the audit period..

The Board has not followed standard budgetary procedures for governmental agencies in the preparation of its budgets.. During both fiscal years audited, no estimate of cash balances carried over from a prior year has been included, although the cash balances have been sizeable. During the fiscal year 1949Q50, the activities of the Board were divided into two budgets. as shown on exhibit A, although there does not appear to be any authorization in the various statutes for such a division. This audit report shows each budget, together with the combined figures, for the Board's total operation..

The failure of the Board to include all sources of revenue in its estimates leads to an understatement of budgeted receipts, and the failure of the Board to include all expenditures in its annual report results in an

understatement of its financial activities.

The budget overexpenditures shown on exhibit A could have been corrected by proper budget amendment, since the total amount available was not exceeded in either fiscal year..

EXHIBIT

The following exhibit is attached to and forms a part of this report:

Exhibit ~ A

Budgetary Receipts and Expenditures.

Respectfully submitted.

(Signed)

William S. Silo
Assistant State Auditor.

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PI NELLS COUNTY
BOARD OF JUVENILE WELFARE

EXHIBIT - A

BUDGETARY RECEIPTS AND EXPENDITURES

For the Fiscal Years Ended September 30, 1949 and 1950

RECEIPTS

'FINAL
BUDGET

ACTUAL
RECEIPTS

OVER
Under-
collected

1<;148-49
TAXES \$75,000.00 \$65,594.99 1-9,405.01
TAX REDEMPTIONS 86.18 86.18
DONATIONS 690.00 690.00

SALE OF EQUIPMENT 1.453.70 1.453.70
 MISCELLANEOUS RECEIPTS 42.44 42.44
 EMBEZZLED FUNDS 1.996.20 1.996.20
 Total \$75,000.00 169,863.51 \$-5,136.49
 CASH BALANCE, OCTOBER 14,108.33 14,108.33
 Total Budgetary Receipts \$75,000.00 \$83,971.84 \$ 8,971.84

EXPENDITURES FINAL ACTUAL Ex- UNDER
 BUDGET EXPENDITURES Overspent
 SALARIES \$28,800.00 \$28,221.60 \$ 578.40
 TELEPHONE AND TELEGRAPH 1,200.00 927.96 272.04
 TRAVEL 6,360.00 4,910.88 1,449.12
 OFFICE SUPPLIES 1,600.00 1,515.26 84.74
 JUVENILE HOME CARE; 7,200.00 2,210.87 4,989.13
 CHILD GUIDANCE CLINIC 6,000.00 7,100.00 -1,100.00
 FOSTER HOME CARE 18,000.00 19,473.72 -1,473.72
 PAROLE BOARD 120.00 57.88 62.12
 OTHER SERVICES TO JUVENILES 5,720.00 469.35)
 AOV:RYISNG 64.041
 INSURANCE AND BONDS 328.261 4,132.51
 REPAIRS 456.66 J
 PAYMENT OF PRIOR YEAR'S VOUCHERS 269.181
 Total \$75,000.00 \$66,005.66 \$ 8,994.34
 CASH BALANCE, SEPTEMBER 30 17,966.18
 Total \$75,000.00 \$83,971.84

EXHIBIT - A
 (Cont'd.)

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EXHIBIT - A
 (Cont'd.)

PBELLAS COUNTY

BOARD OF JUVENILE WELFARE

BUDGETARY RECEIPTS AND EXPENDITURES

For the Fiscal Years Ended 'September 30' 1949 and 1950

RECEIPTS

REGULAR
 Final Actual
 Budget Receipts

1949-50

\$75.000.00 \$70.621.24
 18.24
 503.i4
 \$75.000.00 \$71 G ~t!2 ~62.
 \$75.000.00 \$71.142.62
 17,966.18
 \$75.000.00 \$89.108.80
 3.750.00
 \$71.250.00 \$89,108.80
   ~~~.....-  
 R E G U L A R  
 Flnal    Ac tual Ex~  
 BUd ge t    pendlturas  
   .....~00" , , , , , - , = , , , " , ,

TAXES  
 TAX REDEMPTIONS  
 DoNATIONS

rotaL  
 TRANSFERS IN

Total  
 CASH BALANCE. OCTOBER 1

'Total Budgdary Ru~iPts  
 LESS. 5 PER CENT

Total

EXPENDITURES

SALARIES  
 TELEPHONE AND TELEGRAPH  
 TRI\ VEL  
 OFF\CE'SUPPLIES  
 JUVENiLE HOMES  
 CHiLD GUIDANCE CL~Nnc  
 FOSLER HOME C~PE  
 PRI SONERS' BOARD  
 OTHER SERVICES YO JUVENILES  
 AI)VE R'fB SING  
 INSURANCE AND BONDS  
 REPAIRS

\$29.025.00  
 1.000.00  
 5.240.00  
 1.300.00

2.902.29  
6.000.00  
24.050.65  
120.00  
1.602.06

\$27.802.48  
953.10  
4,384.'60  
1,198.83  
2,528.42  
6,500.00  
24.050.65  
59.00  
173.52  
5'; .85  
330.83  
47.00

\$68,086.28  
17,760.18111

\$85.846.46  
3.Zt;2.34

\$89.108.80

Tot,,1  
TRANSFERS OUT

\$71 .250.00

Total  
CASH BALANCE. SEPTEMBER 30

Total

\$71.250 .00

\$11.250.00

NOTE: (I' ELIMINATED IN TOTAL COLUMNS.

EXHIBIT - A

20

SCHOOL  
flllal  
BUdge t

\$

2.250.00

\$2,250,00

\$2.250.00

3.550 .00

\$5,800.00

\$5.800.00

SCHOOL

'F lll.:~i

Bud ge t

~5.300.00

150.00

350.00

\$5.800.00

\$5.800.00

\$5.800.00

EXHIBIT - A

tCollt'd.J

COUNSELING

A. tua I

aecelp ta

Final

BUdse t

TOTAL

Ac tual

Receipts

OY81'

rllda,,-

colla.h'

\$ \$75,000.00 \$70,621.24 \$-4.378.76

18.24 18.24

3.656.25 2,250.00 4.159.39 1.909.39  
 \$ 3.656.25 \$77.250.00 \$74.798.87 \$-.451.13  
 17.760.18111  
 \$2\ .416.43 \$77.250.00 \$74.798.87 \$-2.451.13  
 3.550.00 17.966.18 "4,416.\8  
 \$2\ .416.43 \$80.800.00 \$92.765.05 \$11.965.05  
 3.750.00 -3.750000  
 \$21.416.43 \$71.050.00 \$92.765.05 \$15.715.05  
 COUNSELING TOT A L  
 Ac tual Ex- Flnal Ac tual Ex- lndeI'  
 Pendltures Budge t pend! ture. 0"."'t>.,,t  
 \$ 5.293.50 \$34.325.00 \$33.095.98 \$ 1 .229.02  
 29.86 1.000.00 982.96 17.04  
 170.08 5.390.00 4.554.68 835.'32  
 304.02 i .650.00 \.502.85 147.15  
 2.912.29 2.528.42 383. 87  
 6.000.00 6.500.00 -500.00,  
 24.050.65 24.050.65  
 120.00 59.00 61.00  
 1.602.06 173.521  
 57.,851  
 330.831 992.86  
 47.001

--  
 S 5,797.46 \$77.050.00 \$73.883.74 \$ 3.166.26  
 \$ 5.797.46 \$77.050.00 . \$73.883.74 \$ 3.166.26  
 15.618.97 18.881. 3\  
 \$21,416.43 \$71.050.00 \$92.765.05

EXHIBIT - A

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STATE OF FLORIDA

STATE AUDITING DEPARTMENT

BRYAN WILLIS, C.P.A.  
 STATE AUDITOR

Clearwater, Florida  
 la, 21, 1951

Hon. Bryan fl'i.His.  
 State AndItor  
 Tallahassee, Florida

Dear. Sir.:

the

Pursuant to assignment, I have audited the accounts of

JUVENILE COURT REGISTRY FUND

PINELLAS COUNTY

For the period beginning February 1, 1949,  
and ending March 31, 1951,

and present this report thereon,

PERSONNEL.

The fund was administered by Honorable Albert L. Rogero,  
probation officer to January 31, 1949, and by Honorable  
Edward E. Patrick, probation officer from February 28, 1949, under  
the direction of Honorable Alfred P. Marshall, Judge of the  
Juvenile Court.

COMMENTS

This audit was confined to the receipts and withdrawals  
of record. No attempt was made to ascertain whether the orders  
of the court had been complied with.

The deficit existing on February 1, 1949, was made up  
during the course of the period covered by this audit report. The  
records installed during the last audit period were continued and  
found to be in balance and apparently accurate and complete.

as

The transactions during the audit period, together with an analysis  
of the ending balance, are summarized on exhibit A.

The following exhibit is attached to and forms a part of this  
report:

EXHIBIT . A

Summary of Receipts, Disbursements, and Balances.

Respectfully submitted,

(Signed) Philip S. Shaw.

Assistant State Auditor

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ILLINOIS CO\JNTY  
JOV~LLE COURT ~tGI'STRY FOND  
. . . . . ' .

EXHIBIT - A

February 1, 1949'to March 31, 1951

'SUMMARY OF RECEIPTS. DISBURSEMENTS, AND BALANCES

ACCOUNT BALANCES, FEBRUARY 1., 1949

. . . ;,

COLLECTED, AUDIT PERIOD

'Total

DISBURSE~, AUDIT PERIOD  
Account Balances, March 31, 1951

INDIVIDUAL ACCOUNT BALANCES, MARCH 31, 1951,

WALTER LOLLIS  
, . . . .

DAVID MASKEL

RICHARD RHODES

'Total

24

I 1,299.36

.12.600.'24

113.899.'60

13.885.60

I

14.00

\$

10.00

L'00

3.00

I

14.00

EXHIBIT - A