

University of South Florida St. Petersburg

**Digital USFSP**

---

JWB Agendas/Minutes/Historical Audits

Juvenile Welfare Board of Pinellas County

---

12-10-1952

## **JWB FY52 Audited Financial Statements-B**

Juvenile Welfare Board of Pinellas County.

Follow this and additional works at: [https://digital.stpetersburg.usf.edu/jwb\\_meetings](https://digital.stpetersburg.usf.edu/jwb_meetings)

---

BRYAN WILLLS, CPA.  
STATE AUDITOR

STATE OF FLORIDA

STATE AUDITING DEPARTMENT  
TALJ~HA.SSEE

December 10, 1952

Board of Juvenile Welfare  
Pinellas County  
County Building  
150 Fifth Street, North  
St. Petersburg, Florida

Gentlemen:

I am sending you, under separate cover,  
a copy of that part of Report No. 3823 which  
was made on the audit of the accounts of the  
Board of Juvenile Welfare, Pinellas County,  
as of September 30, 1952.

Sincerely yours,  
I

1(~'.l1{~ .

~uditor

BW/dw

3823

STATE OF FLORIDA

STATE AUDITING DEPARTn'ENT

REPORT o,! AUO I T  
OF THE ACCOUNTS OF

PINELLAS COUNTY  
BOARD OF JUVENILE WELFARE

AS OF SEPTEMBER 30. 1952

DATED: OCTOBER 24. 1952

BV: PH!<L!P S. SH:\W,, '  
ASSISTANT STATE AUDiTOR

STATE OF FLORIDA

STATE AUDITING DEPARTMENT

BRYAN WILLIS, C.P.A.  
STATE "UOITOR

Clearwater. Florida  
October 2., 1952

Ron.. BryBn Willis  
State Auditor  
Tallahassee, Florida

Dear, Sir:

Pursuant to assignment. I have audited the accounts of

THE BOARD OF JUVENILE WELFARE  
PINELLAS COUNTY

Fo~ the fisc~L year ended Se~tember,30. J952,  
and present this r~port thereon.

PERSONNa

The personnel of tbe Board was as follows:

Krs. KarITuerite BLocker Parttett. Cknm..

Mrs. Rob. Roy !leador, Secretary to .

1"-J0-5J

'r~. Kathteen E. Strickland, Secretary

!rpm J0-JJ-5J

Wittia,. G. Gardiner. Juvenile JudEe

Floyd T. Christian. Su~erintendent of

Public Instruction

R. Hosey Wick, to J-9-52. Vice Chairman.

Board of County Commissioners

Sidney S. Parry. from J-J0-52, Vice

Chai~an, BOBrd of County Commissioners

Nrs., 'aHande Ii. Holland

Dr.: Herber;; D. Jllill iaas, Director,

Edward E. Patrick. Prpbation Officer,

#### GENERAL STATEMENT

The tinancial condition of the Board was good. Budgets bove been properly prepared and adhered to. Expenditures have been held within tbe means available. Depository balances haye been adequately secured.,

Detailed comments are made under appropriate headiugs.,

5

#### REGULAR ACCOUNT

Exhibit A summarizes the financial transactions in the regular account of the Board., The reveuue in this acccunt was derived from a tax levy limited by law not to exceed \$75,000. During the current fiscal year, delinquent taxes were collected by the Clerk of the Circuit Court and remitted to the Board in the amount of \$1.46 and delinquent personal property taxes were collected by tbe Tax Collector and remitted to tbe Board in tbe amount of \$78.47. In tbe future all such collections are to be remitted to the Board of County Commissioners since the Board of Juvenile Welfare will have received the maximum to which it is entitled under the applicable sets.,

#### SCHOOL COUNSELING ACCOUNT

Exhibit B summarizes the transactions in the school counseling account during the fiscal year" The revenne for this account was derived from donations by organizations and was used to finance this project in certain school s in the county.,

#### TRUSTEE ACCOUNT

Exbihit C summarizes the receipts and disbursements in the Trustee Account., This account represents dr,nations by individuals or groups which are limited by the donor to a specific project. Since the receipt of these funds canuot be anticipated, nor can the purpose of the expenditure be controlled

except within the limits set by the donor, no budget is prepared for this account., It is treated as a trust fund.,

#### RECORDS

The records of the Board were neatly and apparently accurately kept" Itemized invoices were presented to support all expenditures of the Board., Mileage for employees was paid at the rate of 7\* cents a mile.,

#### EXHIBITS

The following exhibits are attached to and form a part of this report:

#### EXHIBIT - A

Budgetary Receipts and Expenditures, Regular Account.,

#### EXHIBIT - B

Budgetary Receipts and Expenditures, School Counseling Project.,

#### EXHIBIT - C

Receipts and Disbursements, Special Funds.:

Respectfully submitted,

Isidore Philip S. Shaw,  
Assistant State Auditor

6

PINELLAS COUNTY  
BOARD OF JUVENILE WELFARE

#### EXHIBIT - A

BUDGETARY RECEIPTS AND EXPENDITURES  
REGULAR ACCOUNT

For the Fiscal Year Ended September 30, 1952

#### RECEIPTS

ACTUAL  
RECEIPTS

Taxes  
Tax Redemptions

\$75,078.47  
1. 46

Total Receipts  
Cash Balance. October 1, 1951

\$75,079.93  
11,279.33

Total

\$86,359.26

EXPENDITURES

FINAL  
BUDGET

ACTUAL EXPENDITURES

UNEXPENDED

Salaries	\$31,880.00	\$29,248.51	\$2,631.49
Travel and Transportation	4,700.00	2,714.98	1,985.02
Office Expenses	1,500.00	797.52	702.48
Telephone and Telegraph	1,000.00	798.06	201.94
Juvenile Homes	1,000.00	676.50	323.50
Foster Homes	24,000.00	11,300.48	2,699.52
Child Guidance Clinic	9,200.00	9,200.00	
Other Services and Emergencies	1,720.00	835.19	884.81
Total Expenditures	\$75,000.00	\$65,571.24	\$9,428.76
Cash Balance, September 30, 1952		20,788.02	
Total	\$86,359.26		

EXHIBIT - A

'7

EXHIBIT - B

PIELAS COUNTY:  
BOARD OF JUVENILE WELFARE

BUDGETARY RECEIPTS AND EXPENDITURES,  
SCHOOL COUNSELING PROJECT

For, the Fiscal Year, Ended September, 30 1952

RECEIPTS

Actual  
RECEIPTS

Board of Public Instruction  
Junior League of St., Petersburg

\$ 1,500.00

3,000.00

Total Receipts

Cash Balance, October 1, 1951

\$ 4,733.18

8,733.18

Total

\$13,233.18

EXPENDITURES

FINAL  
BUDGET

ACTUAL Ex.  
EXPENDITURES

UNEXPENDED

\$ 6,306.60 \$3,293.40

155.76 144.24

263.01 300.99

\$ 6,725.37 \$3,474.63

--

6,507.81

\$13,233.18

Salaries  
Office Expenses  
Travel

\$ 9,600.00

300.00

300.00

Total Expenditures

\$10 200.00

Cash Balance, September 30

1952

Total

EXHIBIT ~ B

B

PI NELLAS COUNTY

EXHIBIT ~ C

BOARD OF JUVENILE WELFARE

RECEIPTS AND DISBURSEMENTS  
SPECIAL FUNDS

For the Fiscal Year Ended September 30, 1952

Total general ne.:reaUlllIal JUnllil' mn~lold Ilallaell!lllll  
Mothers

I!<!M BerTie. Child  
League

Cash Balance

October 1. ~B51 \$700,,28 \$ \$ 171.()() \$3'/7" 28 \$12,,00 \$,00,00 \$100"  
00

Re...:e;l.l}t\$P AUdIt PeriOd 80,00 30,00 50.00

1'01>.41 \$640.28 \$30 ,00 \$f7L00 \$377,28 \$62.00 \$100,00 \$100.00

Disbursed \$r!l'l~.f?2 \$8.94 \$171.00 \$3'/7,,28 \$60.00 \$ 50.00 \$  
50.00

Cash Balance.

September 30" l.OSZ 123,,06 2!e08 2.00 50,,00 50.00

S'ot1:1 \$840,,28 \$30.00 \$171,00 \$3'/7.28 \$62,00 \$100,,00 \$100.00

EXHIBIT - C

9