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Juvenile Welfare Board of Pinellas County

12-10-1953

JWB FY53 Audited Financial Statements

Juvenile Welfare Board of Pinellas County.

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STATE OF FLORIDA
STATE AUDITING DEPARTMENT
TALLAHASSEE
December 10, 1953


BRYAN WILLIS, C.P.A.
STATE AUDITOR

Hon. Herbert D. Williams, Director
Board of Juvenile Welfare
Pinellas County
County Building
St. Petersburg, Florida

Dear Mr. Williams:

I am sending you, under separate cover, a copy of that part of Report No. 3960 which was made on the audit of the accounts of the Board of Juvenile Welfare and the Juvenile Court Registry Fund, as of September 30, 1953.

Sincerely yours,


Bryan Willis
State Auditor

BW/ks

STATE OF FLORIDA
STATE AUDITING DEPARTMENT

REPORT ON AUDIT
OF THE FOLLOWING OFFICIALS OF

PINELLAS COUNTY

	<u>AS OF</u>	<u>PAGES</u>
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JUVENILE COURT REGISTRY FUND	9-30-53	15-17

DATED: NOVEMBER 2, 1953

BY: PHILIP S. SHAW,
ASSISTANT STATE AUDITOR



BRYAN WILLIS, C.P.A.
STATE AUDITOR

STATE OF FLORIDA
STATE AUDITING DEPARTMENT

Clearwater, Florida
November 2, 1953

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, 1953.

and present this report thereon.

PERSONNEL

The personnel of the Board was as follows:

Mrs. Kathleen E. Strickland, Chairman
Mrs. Rob Roy Meador, to 10-26-52
Mrs. Elizabeth Skinner Jackson, from 10-27-52
Mrs. Marguerite Blocker Bartlett, to 2-5-53
Mrs. Baya Harrison, from 2-6-53
Mrs. Hailande W. Holland
William G. Gardiner, Juvenile Judge
Floyd T. Christian, Superintendent of Public
Instruction
Sidney S. Parry, Vice Chairman, Board of
County Commissioners, Secretary
Dr. Herbert D. Williams, Director

GENERAL STATEMENT

The financial condition was good. Budgets have been properly prepared and adhered to. Expenditures have been held within the means available. Depository balances have been adequately secured.

Detailed comments are made under appropriate headings.

REGULAR ACCOUNT

Exhibit A summarizes the financial transactions in the regular account of the Board. The revenue in this account was derived from a tax levy limited by law not to exceed \$75,000. The amount in excess of this figure shown on exhibit A was from delinquent taxes for former years when the Board did not receive the maximum amount.

On the advice of its attorney, the Board included in its budget the following items for the Juvenile Court: salary of the Juvenile Judge, travel of the Juvenile Judge, salary of the Chief Counselor, and salaries of two assistant Counselors. The remaining items of expense for the Juvenile Court were to be included in the budget of the Board of County Commissioners. The Board has not paid any other items of expense for the Juvenile Court with exception of prisoners' board in the city prison. At the April 23, 1953, meeting, the Board received a bill for \$91 from the City of St. Petersburg, for prisoners' board. After some discussion, the bill was ordered paid and a motion was passed as follows:

"Mr. Christian moved that the Juvenile Court be asked to use the juvenile section of the County Jail for the detention of juveniles for extended periods of detention and that special cases where there is some good reason for keeping the juvenile in the city prison be cleared with the Director, and that approval by the Board for the payment of the charges of such care be secured in advance by the Juvenile Court. Mrs. Jackson seconded the motion which carried."

At the meeting of the Budget Commission of Pinellas County on October 31, 1953, the Juvenile Judge informed the members of the Commission that he held a bill for \$522.50 for feeding juvenile prisoners at the St. Petersburg city jail for the past fiscal year. This bill had not been audited or approved by the Juvenile Welfare Board, nor has it been included in the figures shown elsewhere in this audit report.

SCHOOL COUNSELING ACCOUNT

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

TRUSTEE ACCOUNT

Exhibit C summarizes the receipts and disbursements in the trustee account. This account represents donations by individuals or groups which are limited by the donors to specific projects. Since the receipt of these funds cannot 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 accurately kept. Itemized invoices were presented to support all expenditures of the Board. Mileage for employees was paid at the rate of 7 1/2 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,

*(Signed) Philip S. Shaw,
Assistant State Auditor*

PINELLAS COUNTY

EXHIBIT - A

BOARD OF JUVENILE WELFARE

BUDGETARY RECEIPTS AND EXPENDITURES

REGULAR ACCOUNT

For the Fiscal Year Ended September 30, 1953

RECEIPTS	BUDGET	ACTUAL REVENUE	BUDGET BALANCE
Taxes	\$75,000.00	\$75,015.23	\$ -15.23
Cash Balance	12,559.52	20,788.02	-8,228.50
<i>Total</i>	<u>\$87,559.52</u>	<u>\$95,803.25</u>	<u>\$-8,243.73</u>
EXPENDITURES	FINAL BUDGET	ACTUAL EXPENDITURES	BUDGET BALANCE
Salaries	\$39,310.00	\$39,039.20	\$ 270.80
Travel	1,800.00	1,121.96	678.04
Office Expense	600.00	527.01	72.99
Telephone and Telegraph	200.00	187.87	12.13
Juvenile Homes	1,000.00	576.00	424.00
Foster Homes	33,000.00	30,220.44	2,779.56
Insurance		389.04)	
Prisoners' Board and Allowances	1,430.00	212.00)	745.73
Miscellaneous		73.23)	
<i>Total</i>	<u>\$77,340.00</u>	<u>\$72,356.75</u>	<u>\$ 4,983.25</u>
Cash Balance, September 30:			
Bank		23,421.50	
Petty Cash		25.00	
Reserves	10,219.52		
<i>Total</i>	<u>\$87,559.52</u>	<u>\$95,803.25</u>	

EXHIBIT - A

PINELLAS COUNTY
 BOARD OF JUVENILE WELFARE

BUDGETARY RECEIPTS AND EXPENDITURES

SCHOOL COUNSELING PROJECT

For the Fiscal Year Ended September 30, 1953

RECEIPTS	FINAL BUDGET	ACTUAL RECEIPTS	BUDGET BALANCE
Donation	\$2,000.00	\$2,000.00	\$
Cash Balance, October 1, 1952	5,650.00	6,507.81	-857.81
<i>Total</i>	<u>\$7,650.00</u>	<u>\$8,507.81</u>	<u>\$ -857.81</u>
EXPENDITURES	FINAL BUDGET	ACTUAL EX- PENDITURES	BUDGET BALANCE
Salaries	\$6,930.00	\$3,835.00	\$3,095.00
Office Expense	428.49	188.86	239.63
Travel	291.51	291.56	-.05
<i>Total</i>	<u>\$7,650.00</u>	<u>\$4,315.42</u>	<u>\$3,334.58</u>
Cash Balance, September 30, 1953		4,192.39	
<i>Total</i>		<u>\$8,507.81</u>	

PINELLAS COUNTY

EXHIBIT - C

BOARD OF JUVENILE WELFARE

RECEIPTS AND DISBURSEMENTS

SPECIAL FUNDS

For the Fiscal Year Ended September 30, 1953

	Total	General	Mongoloid Child	Hasselman	Motherette	Baker	Rowe
Cash Balance, October 1, 1952	\$123.06	\$21.06	\$2.00	\$50.00	\$50.00	\$	\$
Receipts, Audit Period	<u>230.00</u>	<u>30.00</u>	<u> </u>	<u> </u>	<u> </u>	<u>100.00</u>	<u>100.00</u>
Total	<u>\$353.06</u>	<u>\$51.06</u>	<u>\$2.00</u>	<u>\$50.00</u>	<u>\$50.00</u>	<u>\$100.00</u>	<u>\$100.00</u>
Disbursed	\$ 34.50	\$	\$	\$	\$	\$	\$ 34.50
Cash Balance, September 30, 1953	<u>318.56</u>	<u>51.06</u>	<u>2.00</u>	<u>50.00</u>	<u>50.00</u>	<u>100.00</u>	<u>65.50</u>
Total	<u>\$353.06</u>	<u>\$51.06</u>	<u>\$2.00</u>	<u>\$50.00</u>	<u>\$50.00</u>	<u>\$100.00</u>	<u>\$100.00</u>

EXHIBIT - C



STATE OF FLORIDA
STATE AUDITING DEPARTMENT

BRYAN WILLIS, C.P.A.
STATE AUDITOR

Clearwater, Florida
November 2, 1953

Hon. Bryan Willis
State Auditor
Tallahassee, Florida

Dear Sir:

Pursuant to assignment, I have audited the accounts of the

JUVENILE COURT REGISTRY FUND

PINELLAS COUNTY

*For the period beginning May 1, 1952,
and ending September 30, 1953.*

and present this report thereon.

PERSONNEL

The fund was administered by Hon. Edward E. Patrick, probation officer, under the direction of Hon. William G. Gardiner, Judge of the Juvenile Court.

COMMENTS

This audit was confined to the receipts and withdrawals of record.

An improvement was noted in the maintenance of the records in a current position. Cash was deposited regularly. A difference of \$7.50 existed between the bank accounts and the individual accounts at the closing date of the audit period. The difference was caused by the incorrect posting of one check, resulting in one individual account being overdrawn as shown on exhibit A. It was stated that this account would be collected in the near future.

The transactions occurring during the audit period are summarized on exhibit A, together with an analysis of the ending balances in the accounts.

EXHIBIT

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

JUVENILE COURT REGISTRY FUND

SUMMARY OF RECEIPTS, DISBURSEMENTS, AND BALANCES

May 1, 1952 to September 30, 1953

Account Balances, May 1, 1952	\$ 421.06
Collected, Audit Period	<u>19,743.33</u>
<i>Total</i>	\$20,164.39
Disbursed, Audit Period	<u>18,310.31</u>
<i>Account Balances, September 30, 1953</i>	<u><u>\$ 1,854.08</u></u>

INDIVIDUAL ACCOUNT BALANCES

Bailey	\$ 10.00
Anderson	50.00
Cauman	13.00
Cherbonnier	125.00
Craige	25.00
George	16.00
Jolley	340.00
McAllister	10.00
McCrae	26.00
McLeod	41.00
Mitchell	100.00
Perry	42.00
Procter	-7.50
Smith, Gloria	25.00
Smith, Richard	156.20
Smith, Robert	18.38
Swiston	36.00
Traffic Bonds	715.00
Wetherington	6.00
White	58.00
Williams, Louis	27.00
Williams, Walter	10.00
Wilson	12.00
<i>Total</i>	<u><u>\$1,854.08</u></u>