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Juvenile Welfare Board of Pinellas County

6-14-1956

JWB FY55 Audited Financial Statements-B

Juvenile Welfare Board of Pinellas County.

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STATE OF FLORIDA
STATE AUDITING DEPARTMENT
TALLAHASSEE

June 14, 1956

BRYAN WILLIS, C.P.A.
STATE AUDITOR

Hon. Baya Harrison, Chairman
Board of Juvenile Welfare
Pinellas County
County Building
St. Petersburg, Florida

Dear Mr. Harrison:

I am enclosing you a copy of that part of
Report No. 4411 which was made on the audit of
the accounts and records of the Board of Juvenile
Welfare, Pinellas County, for the fiscal year
ended September 30, 1955.

Sincerely yours,

/s/ ~ LJ~
Bryan Willis
State Auditor

BW/km

Encl.

4411

STATE OF FLORIDA
STATE AUDITING DEPARTMENT
REPORT ON AUDIT
OF THE ACCOUNTS OF
PINELLAS COUNTY
BOARD OF JUVENILE WELFARE
As OF SEPTEMBER 30. 1955

DATED. MAY 31. 1956

By: JOHN ROBERT DENNY. AUDITOR

STATE OF FLORIDA

STATE AUDITING DEPARTMENT

BRYAN WILLIS. C.P.A.
STATE AUDITOR

Tallahassee, Florida
.11J 31, 19118

Honorable LeRoy Collins, Governor
AND THE
Legislative Auditing Committee

Sirs.'

Pursuant to law. I have directed that an audit be made
of the accounts and records of

THE BOARD OF JUVENILE WELFARE

P I NELL AS COUNTY

For the fiscal year ended September 30, 1955.

and present this report thereon.

PERSONNEL

The personnel of the Board was as follows:

Hrs. Baya N, Harrison, Jr. Chairman
Hrs, Nailande W. Holland
Hrs. Elizabeth Skinner Jackson
Hrs. Kathleen E. Strickland, Secretary from 2-'10--55
William G. Gardiner, Juvenile Judge to 6-21--'P5
Charles O, Parks, Jr. Juvenile Judge from 6---22-55
Floyd T. Christian, Superintendent of Public Instruction
Sidney S, Parry, Vice-Chairman, Board of County
Commissioners to 1--3-55. Secretary
Charles R. Fischer, Vice-Chairman, Board of County
Commissioners from '4-55
Dr, Herbert D, Williams, Director

GENERAL STATEMENT

The financial condition was good. Budgets were properly prepared and amended when necessary. Expenditures were held within the means available. Depository balances were adequately secured. Records were well kept.

Detailed comments are made under appropriate headings.

1

GENERAL OPERATING ACCOUNT

The financial transactions in the Board's general operating account are summarized on exhibit A. The Board received \$75.000 in taxes during the audit period. Annual tax receipts were limited to this amount during the period under review by Chapter 26356, Acts of 1949, Extraordinary Session.

The annual tax receipts beginning with collections on the 1955 tax roll are not limited to \$75.000 pursuant to Chapter 31171, Acts of 1955, effective May 3, 1955.

IN-SCHOOL COUNSELING ACCOUNT

The in-school counseling account was closed during the audit period. There were no receipts of record in the account during the period under review.

The transactions during the fiscal year 1954-55 in the account are shown on exhibit B. No official budget for this fund was adopted by the Budget Commission.

TRUSTEE ACCOUNT

The receipts and disbursements in the trustee account are shown on exhibit C. This account consists of donations by individuals or groups to be used for 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 was prepared.

RECORDS

Records were neatly and accurately kept. All expenditures were

supported by itemized invoices. Depository balances were adequately secured.

RETIREMENT

Deductions from employees' salaries for retirement were remitted to the State and County Officers and Employees Retirement System.

EXHIBITS

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

EXHIBIT . A

Budgetary Receipts and Expenditures – General Operating Account,

EXHIBIT – B

Receipts and Expenditures – In-school Counseling Project.

EXHIBIT – C

Receipts and Disbursements . Trustee Account.

Respectfully submitted,

(Signed) Bryan Willis,
State Auditor,

Audit made by,

(Signed) John Robert Denny, Auditor

2

PI NELLAS COUNTY

EXHIBIT – A

BOARD OF JUVENILE WELFARE

BUDGETARY RECEIPTS AND EXPENDITURES –
.GENERAL OPERATING ACCOUNT

For the Fiscal Year, Ended September, 30, 1955

RECEIPTS BUDGET ACTUAL OVERCOLLECTED
RECEIPTS

Taxes \$75,000.00 ~75,000.00 \$

Cash Balance, October 1, 1954 21,054.51 22,280.47 1,225.96
Total \$96,054.51 \$97,280.47 \$1,225.96

EXPENDITURES FUND ACTUAL Ex- UNEXPENDED

BUDGET EXPENDITURES

Salaries \$21,190.00 \$21,189.51 \$.49
Travel 1,200.00 1,158.81 41.19
Office Expense 800.00 615.58 184.42
Telephone and Telegraph 500.00 213.74 286.26
Post Home Care 48,200.00 45,396.27 2,803.73
Marriage and Family Counseling 1,160.00 1,120.00 40.00
Child Guidance Psychologist 5,480.00 5,480.00
Child Guidance Social Worker 4,880.00 4,680.00
Homemaker Service 1,800.00 1,462.94 337.06
Industrial School Allowances 125.00 125.00
Bonds and Insurance 500.00 277.28 222.72
Dues 25.00 22.00 3.00
Other Services and Emergencies 1,030.00 1,030.00
Total \$86,290.00 \$81,615.73 \$4,674.27
Cash Balance, September 30, 1955:
Bank 15,639.74
Petty Cash 25.00
Budgetary Reserve for Cash Balance 9,764.51
Total \$96,054.51 \$97,280.47

EXHIBIT - A

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EXHIBIT .. B

PINELLAS COUNTY
BOARD OF JUVENILE WELFARE

RECEIPTS AND EXPENDITURES - IN-SCHOOL COUNSELING PROJECT
For the Fiscal Year Ended September 30, 1955

RECEIPTS

Cash Balance, October 1, 1954

\$2,124.75

EXPENDITURES

Salaries
Travel
Total

\$1,920.00
204.75
\$2,124.75

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EXHIBIT - B

4

PINELLAS COUNTY

EXHIBIT - C

BOARD OF JUVENILE WELFARE

RECEIPTS AND DISBURSEMENTS - TRIESTE ACCO(jNT

For the Fiscal Year Ended September 30, 1955

Total General Hasselaan Motherette Baker Rowe Indigentl"
Medicia.e

Ca.b Balanc..

October 1, 1954 \$504 .41 \$24.06 550.00 550.00 \$14.85 565.50 5300.00

Receipt., Audit Per iocl 20.00 20.00

fotal 5524.41 544.06 550.00 550.00 514.85 565.50 5300.00

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Diebur..d 5 70.56 5 6.30 5 5 \$ \$ 5 64.26

Cash Balalloe,

September 30, 1955 453.85 37.78 50.00 50.00 14.85 65.50 235.74

fotal \$524.41 544.06 550.00 550.00 \$14.85 585.50 5300.00

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EXHIBIT .. C

5