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Juvenile Welfare Board of Pinellas County

7-27-1959

WB FY56-58 Audited Financial Statements

Juvenile Welfare Board of Pinellas County.

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BRYAN WILLIS, C. P. A.
STATE AUDITOR

STATE OF FLORIDA
STATE AUDITING DEPARTMENT

TALLAHASSEE

July 27, 1959

Dr. George H. Finck
Room 207, County Building
150 - 5th Street, North
St. Petersburg, Florida

Dear Dr. Finck:

Please find enclosed a copy of that part of Report No. 4971, which was made on the audit of the accounts and records of the Board of Juvenile Welfare, Pinellas County, for the fiscal years ended September 30, 1956, September 30, 1957, and September 30, 1958.

Sincerely yours,

Bryan Willis
State Auditor

BW/js

Enclosure

STATE OF FLORIDA
STATE AUDITING DEPARTMENT

REPORT ON AUDIT
OF THE ACCOUNTS OF

PINELLAS COUNTY

BOARD OF JUVENILE WELFARE

AS OF SEPTEMBER 30, 1958

DATED: JUNE 1, 1959

BY: DOYLE PITTS, AUDITOR



BRYAN WILLIS, C.P.A.
STATE AUDITOR

STATE OF FLORIDA
STATE AUDITING DEPARTMENT

Tallahassee, Florida
June 1, 1959

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

PINELLAS COUNTY, AT ST. PETERSBURG

For the fiscal years ended September 30, 1956,
September 30, 1957, and September 30, 1958,

and present this report thereon.

PERSONNEL

The personnel of the Board was as follows:

Mrs. Baya M. Harrison, Jr., Chairman to 10-12-55
Elizabeth Skinner Jackson to 10-31-56, Chairman
from 10-13-55 to 10-17-56
Mrs. H. W. Holland, Chairman from 10-18-56 to 11-19-57
Rev. Robert E. Coleman, Jr., from 11-1-56, Chairman
from 11-20-57
Kathleen E. Strickland, Secretary
Charles O. Parks, Jr., Juvenile Judge
Floyd T. Christian, Superintendent of Public
Instruction
Charles R. Fischer, Vice-Chairman, Board of County
Commissioners to 1-7-57
Evan R. Jenkins, Vice-Chairman, Board of County
Commissioners from 1-8-57
Dr. Herbert D. Williams, Director to 7-15-58
Dr. George H. Finck, Director from 7-16-58

GENERAL STATEMENT

The financial condition was good. Budgets were properly prepared. Expenditures were held within the available resources. Records were well kept during the greater part of the audit period.

Detailed comments are made under appropriate headings.

FINANCIAL MANAGEMENT

Finances of the general operating account appeared to have been well managed. Surplus funds were invested until needed. Expenditures were properly supported by paid vouchers. Increased tax receipts had permitted larger cash balances to be carried forward although expenditures had increased, as shown on exhibit A.

TAXES

Taxes were levied pursuant to Chapter 31171, Acts of 1955. Millages and taxes levied for the years under review were as follows:

<u>ROLL</u>	<u>MILLS</u>	<u>TAXES</u>
1955	.33	\$121,758.41
1956	.33	130,567.81
1957	.28	142,471.86

INVESTMENTS

Investment transactions are shown on exhibit C.

Surplus funds were placed on time deposit or invested in short-term U. S. Government bills and certificates until needed. Interest earned from the investment and time deposit transactions are shown on exhibit A.

FOSTER HOME CARE

Foster home care for children constituted the largest single item expenditure, as shown on exhibit A. Pursuant to agreement with the Board, the State Department of Public Welfare disburses most of the funds for foster care of children and makes an accounting to the Board.

Total payments for foster care during the audit period were as follows:

	<u>1955-56</u>	<u>1956-57</u>	<u>1957-58</u>
REMITTED TO:			
STATE DEPARTMENT OF PUBLIC WELFARE	\$40,019.79	\$51,283.49	\$63,370.65
CHILDREN'S SERVICE BUREAU (1)	4,764.55	1,423.33	377.50
JUVENILE COURT			83.85
Total	<u>\$44,784.28</u>	<u>\$52,706.82</u>	<u>\$63,832.00</u>

NOTE: (1) VOUCHERS SUBMITTED MONTHLY BY CHILDREN'S SERVICE BUREAU SHOWING CHILDREN CARED FOR AND COST.

TRUSTEE ACCOUNT

The receipts and disbursements in the trustee account are shown on exhibit B. 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 well kept except that during the last few months of the audit period, a number of minor errors were made which have been corrected. It appears that steps have been taken to insure better bookkeeping since the close of the audit period.

Depository security appeared to have been adequate except for a short time during the early part of the audit period.

RETIREMENT

Retirement contributions appeared to have been correctly deducted and remitted for all full-time employees, with the exception of an under-remittance for one employee in the amount of \$4 for September 1958. The bookkeeper stated that she would adjust this item.

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 Disbursements - Trustee Account.
- EXHIBIT - C Investments.

Respectfully submitted,

(Signed) Bryan Willis,
State Auditor

Audit made by:

(Signed) Doyle Pitts, Auditor

EXHIBIT - A

PINELLAS COUNTY

BOARD OF JUVENILE WELFARE

BUDGETARY RECEIPTS AND EXPENDITURES --
GENERAL OPERATING ACCOUNT

For the Fiscal Years Ended September 30, 1956, 1957, and 1958

Receipts	Fiscal Year Ended September 30, 1956		
	Final Budget	Actual Receipts	Overcollected Undercollected
Taxes	\$116,060.86	\$117,113.96	\$ 1,053.10
Interest on Investments			
Interest on Time Deposits			
Social Security Adjustment			
Total Receipts	\$116,060.86	\$117,113.96	\$ 1,053.10
Balances, October 1:			
Bank		15,639.74	15,639.74
Petty Cash		25.00	25.00
Investments			
Reserve for Cash Carry-over	12,330.10		-12,330.10
Total Budgetary Receipts and Balances	\$128,390.96	\$132,778.70	\$ 4,387.74

Expenditures	Fiscal Year Ended September 30, 1956		
	Final Budget	Actual Ex- penditures	Unexpended
Salaries	\$ 16,140.00	\$ 16,120.00	\$ 20.00
Travel	1,900.00	927.07	972.93
Office Expense	1,000.00	878.08	121.92
Telephone and Telegraph	400.00	348.33	51.67
Foster Home Care	55,000.00	44,784.28	10,215.72
Marriage and Family Counseling	7,000.00	6,946.65	53.35
Child Guidance Clinic	27,200.00	24,922.50	2,277.50
License Board			
Homemaker Service	3,600.00	951.38	2,648.62
Industrial School Allowances	125.00	1.00	124.00
Bonds and Insurance	500.00	270.71	229.29
Dues	25.00	24.00	1.00
Rent	900.00	675.00	225.00
Furniture			
Other Services and Emergencies	2,270.86		2,270.86
Total Budgetary Expenditures	\$116,060.86	\$ 96,849.00	\$ 19,211.86
Balances, September 30:			
Bank		35,904.70	
Petty Cash		25.00	
Investments			
Reserve for Cash Carry-over	12,330.10		
Total	\$128,390.96	\$132,778.70	

Fiscal Year Ended September 30, 1957			Fiscal Year Ended September 30, 1958		
Final Budget	Actual Receipts	Overcollected Undercollected	Final Budget	Actual Receipts	Overcollected Undercollected
\$124,185.12	\$125,618.92	\$ 1,433.80	\$137,154.80	\$137,394.57	\$ 239.77
	1,005.73	1,005.73	2,204.44	1,118.29	-1,086.15
	245.14	245.14			
				.84	.84
\$124,185.12	\$126,869.79	\$ 2,684.67	\$139,359.24	\$138,513.70	\$ -845.54
	35,904.70	35,904.70		19,945.29	19,945.29
	25.00	25.00		25.00	25.00
				25,128.46	25,128.46
35,929.70		-35,929.70	36,914.19		-36,914.19
\$160,114.82	\$162,799.49	\$ 2,684.67	\$176,273.43	\$183,612.45	\$ 7,339.02

Fiscal Year Ended September 30, 1957			Fiscal Year Ended September 30, 1958		
Final Budget	Actual Expenditures	Unexpended	Final Budget	Actual Expenditures	Unexpended
\$ 18,980.00	\$ 18,760.00	\$ 200.00	\$ 22,000.00	\$ 21,463.93	\$ 536.07
1,900.00	1,100.97	799.03	1,400.00	1,083.54	316.46
1,000.00	981.24	18.76	1,200.00	1,104.58	95.42
450.00	418.01	31.99	600.00	474.75	125.25
60,000.00	52,706.82	7,293.18	70,000.00	63,832.00	6,168.00
12,420.00	12,400.00	20.00	12,380.00	11,946.67	433.33
28,760.00	28,290.97	469.03	30,200.00	29,893.15	306.85
			3,000.00	2,878.59	121.41
2,000.00	1,248.37	751.63	1,900.00	1,101.14	798.86
125.00	40.00	85.00	50.00	48.00	2.00
500.00	207.36	292.64	500.00	299.77	200.23
100.00	47.00	53.00	20.00	12.00	8.00
1,500.00	1,500.00		3,291.31	2,652.88	638.43
			708.69	708.69	
1,950.12		1,950.12	655.00	14.00	641.00
\$129,685.12	\$117,700.74	\$ 11,984.38	\$147,905.00	\$137,513.69	\$ 10,391.31
	19,945.29			21,121.16	
	25.00			25.00	
	25,128.46			24,952.60	
30,449.70			28,368.43		
\$160,114.82	\$162,799.49		\$176,273.43	\$183,612.45	

EXHIBIT - B

PINELLAS COUNTY

BOARD OF JUVENILE WELFARE

RECEIPTS AND DISBURSEMENTS - TRUSTEE ACCOUNT

For the Fiscal Years Ended September 30, 1956, 1957, and 1958

	TOTAL	GENERAL	HASSELMAN
	-----	-----	-----
<u>1955-56</u>			
Cash Balance, October 1, 1955	\$ 453.85	\$ 37.76	\$50.00
Receipts	<u>1,080.00</u>	<u>140.00</u>	-----
Total	<u>\$1,533.85</u>	<u>\$177.76</u>	<u>\$50.00</u>
Disbursed	\$1,045.05	\$ 50.00	\$
Cash Balance, September 30, 1956	<u>488.80</u>	<u>127.76</u>	<u>50.00</u>
Total	<u>\$1,533.85</u>	<u>\$177.76</u>	<u>\$50.00</u>
<u>1956-57</u>			
Cash Balance, October 1, 1956	\$ 488.80	\$127.76	\$50.00
Receipts	<u>1,447.65</u>	<u>155.00</u>	-----
Total	<u>\$1,936.45</u>	<u>\$282.76</u>	<u>\$50.00</u>
Disbursed	\$ 346.12	\$ 94.90	\$50.00
Cash Balance, September 30, 1957	<u>1,590.33</u>	<u>187.86</u>	-----
Total	<u>\$1,936.45</u>	<u>\$282.76</u>	<u>\$50.00</u>
<u>1957-58</u>			
Cash Balance, October 1, 1957	\$1,590.33	\$187.86	\$
Receipts	<u>294.35</u>	<u>134.35</u>	-----
Total	<u>\$1,884.68</u>	<u>\$322.21</u>	<u>\$ - -</u>
Disbursed	\$ 649.93	\$ 25.00	\$
Cash Balance, September 30, 1958	<u>1,234.75</u>	<u>297.21</u>	-----
Total	<u>\$1,884.68</u>	<u>\$322.21</u>	<u>\$ - -</u>

EXHIBIT - B

<u>MOTHERETTE</u>	<u>BAKER</u>	<u>ROWE</u>	<u>INDIGENTS MEDICINE</u>	<u>MINISTERIAL ASSOCIATION</u>
\$ 50.00	\$14.85	\$ 65.50	\$235.74	\$ 940.00
<u>\$ 50.00</u>	<u>\$14.85</u>	<u>\$ 65.50</u>	<u>\$235.74</u>	<u>\$ 940.00</u>
\$ 50.00	\$ 14.85	\$ 8.00 57.50	\$ 47.05 188.69	\$ 940.00
<u>\$ 50.00</u>	<u>\$14.85</u>	<u>\$ 65.50</u>	<u>\$235.74</u>	<u>\$ 940.00</u>
\$ 50.00	\$14.85	\$ 57.50	\$188.69	\$ 1,292.65
<u>\$ 50.00</u>	<u>\$14.85</u>	<u>\$ 57.50</u>	<u>\$188.69</u>	<u>\$1,292.65</u>
\$ 50.00	\$ 14.85	\$ 36.00 21.50	\$ 188.69	\$ 165.22 1,127.43
<u>\$ 50.00</u>	<u>\$14.85</u>	<u>\$ 57.50</u>	<u>\$188.69</u>	<u>\$1,292.65</u>
\$ 50.00 60.00	\$14.85	\$ 21.50 100.00	\$188.69	\$1,127.43
<u>\$110.00</u>	<u>\$14.85</u>	<u>\$121.50</u>	<u>\$188.69</u>	<u>\$1,127.43</u>
\$ 60.00 50.00	\$ 14.85	\$ 36.00 85.50	\$ 188.69	\$ 528.93 598.50
<u>\$110.00</u>	<u>\$14.85</u>	<u>\$121.50</u>	<u>\$188.69</u>	<u>\$1,127.43</u>

EXHIBIT - B

EXHIBIT - C

PINELLAS COUNTY
BOARD OF JUVENILE WELFARE

INVESTMENTS

For the Fiscal Years Ended September 30, 1956, 1957, and 1958

DESCRIPTION	INT. RATE %	DUE	PAR VALUE
U. S. Treasury Certificates	2 3/4	8- 1-57	\$25,000.00
U. S. Treasury Bills, Tax Anticipation Series	3 22	6-24-57	35,000.00
U. S. Treasury Certificates	3 1/2	4-15-58	25,000.00
U. S. Treasury Bills	2.42	4- 3-58	50,000.00
U. S. Treasury Bills		7- 3-58	25,000.00
U. S. Treasury Bills		7- 3-58	50,000.00
U. S. Treasury Bills	.75	10- 2-58	25,000.00
<i>Total</i>			

- Notes: (1) The amount of \$24,943 exchanged at maturity for securities due July 3, 1958, balance refunded to Board.
- (2) Principal and \$121 interest reinvested at maturity for securities due July 3, 1958, balance refunded to Board.
- (3) Principal and \$9.60 interest reinvested at maturity for securities due October 2, 1958, balance refunded to Board.
- (4) Includes reinvested interest

EXHIBIT - C

<u>PURCHASES</u>	<u>DATE</u>	<u>SALES</u>	<u>BALANCE 9-30-58</u>	<u>INTEREST RECEIVED</u>
\$ 25,185.96	11-30-56 8- 1-57	\$ 25,185.96	\$	\$ 531.76
34,526.03	1-25-57 6-24-57	34,526.03		473.97
25,128.46	6-30-57 4-15-58	25,128.46(1)		708.29
49,763.00	1-30-58 4- 3-58	49,763.00(2)		237.00
24,943.00(1)	4-21-58 7- 3-58	24,943.00(3)		57.00
49,884.00(2)	4- 9-58 7- 3-58	49,884.00		116.00
<u>24,952.60(3)</u>	7- 3-58		<u>24,952.60</u>	
<u>\$234,383.05</u>		<u>\$209,430.45</u>	<u>\$24,952.60</u>	<u>\$2,124.02(4)</u>

EXHIBIT - C