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juvenile welfare board of pinellas county

september 30 , 1982

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COMPREHENSIVE ANNUAL FINANCIAL REPORT

JUVENILE WELFARE BOARD OF PINELLAS COUNTY
FISCAL YEAR 1981-82

Prepared by:
Finance Unit

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JUVENILE WELFARE BOARD

COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 1982

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JUVENILE WELFARE BOARD

COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 1982

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CHAIRMAN
Helen W. Herman

VICE-CHAIRMAN
Mary Wyatt Allen

SECRETARY
Calvin Harris

JUVENILE WELFARE BOARD

BOARD

ACTING
EXECUTIVE DIRECTOR
Carl Meisner

FISCAL ADMINISTRATOR
William Hicinbothem

ACCOUNTANT
Susan Walterick

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MEMBERS
Mailande Holland Barton
Mary F. Byrkit
Robert F. Michael
Jack A. Page
Scott Rose
Barbara Sheen Todd

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juvenile welfare board of pinellas county

813/521-1853

4140 forty ninth street north. st. petersburg. florida 33709
2189 cleveland street. suite 226 . clearwater. florida 33575 .
813/441-2695

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services to children

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chairman
Mary Wyatt Allen

March 21, 1983

Honorable Chairman & Board Members
Juvenile Welfare Board of Pinellas County
St. Petersburg, Florida

The Annual Financial Report of the Juvenile Welfare Board of Pinellas County for the Fiscal Year ended September 30, 1982, is submitted herewith. This Annual Financial Report was prepared by the Finance Unit and represents the official report of the Juvenile Welfare Board's financial operations and condition of the Board to the members and citizens of Pinellas County.

Responsibility for both the accuracy of the presented data and the

completeness and fairness of the presentation including all disclosures rests with the Juvenile Welfare Board. We believe the data as presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the Board as measured by the financial activity of its general fund; and that all disclosures necessary to enable the reader to gain the maximum understanding of the Board's financial activity have been included.

ACCOUNTING SYSTEM & BUDGETARY CONTROL

The Juvenile Welfare Board's accounting records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred.

In developing and altering the Juvenile Welfare Board's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

The safeguarding of assets against loss from unauthorized use or disposition, and

The reliability of financial records for preparing financial statements and maintaining accountability for assets.

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The concept of reasonable assurance recognizes that:

The cost of control should not exceed the benefits likely to be derived, and the evaluation of costs and benefits requires estimates and judgment by management.

All internal control evaluations occur within the above framework. We believe that the Juvenile Welfare Board's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained at the subfunction level by the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders which result in an overrun of subfunction balances are not released until additional appropriations are made available. Open encumbrances are reported as reservations of fund balance at September 30, 1982.

THE REPORTING ENTITY AND ITS SERVICES

The funds and entities related to the Juvenile Welfare Board included in our Comprehensive Annual Financial Report are controlled by or dependent on the Board. Determination of "controlled by or dependent on" is based on criteria developed by the Federal Bureau of the Census. The criteria deal with existence as an organized entity; governmental character; and substantial autonomy. Based on these criteria, the fund and account groups (being all the fund and account groups of the Board) shown in the table of contents are included in this report.

The Juvenile Welfare Board provides services for the care of dependent juveniles as the Board determines and allocates and provides for other agencies in the County which are operated for the benefit of juvenile services.

GENERAL GOVERNMENTAL FUNCTIONS

Revenues for general governmental functions totaled \$6,143,450 in 1982, an increase of 23.32% over 1981. General property taxes produced 82.01% of the general fund revenue compared to 79.45% for the previous year.

1982 Percent of 1981			
Revenue Source	Amount 1982	Total	Actual
Ad Valorem Property Taxes	\$ 5,038,170	82.01%	\$ 3,957,724

Community Services	341,609	6.04	384,509
Marriage & Family Counseling	282,041	4.99	302,408
Organizations & Services financed in whole or in part	4,401,017	77.85	3,605,436
Non-operating	131,873	2.33	151,277
Total	\$ 5,653,265	100.00%	\$ 4,793,060
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Expenditures for organization and services financed increased from 75.22% of total governmental expenditures in the preceding year to 77.85% in the current year.

CASH MANAGEMENT

During the year, banking services were provided by Park Bank of Florida, utilizing an open account for operation purposes. This account draws interest based on the average daily balance. The rate of interest paid is determined when treasury notes are quoted on the last Friday of each month. The interest rates varied monthly from 5.96% to 12.56%. This account earned \$60,818 in interest. During the year, idle cash was invested in certificates of deposit with local banks for various periods ranging from 30 to 90 days. The certificates of deposit earned \$324,302 during the fiscal year. The interest rates ranged from 12.0% to 15.50%.

The amount of interest earned during the year was \$385,120. This was an increase of \$48,181 or 14.30% above the interest earned in Fiscal Year 1981.

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Fixed Assets

The general fixed assets purchased are recorded as expenditures in the General Fund at the time of purchase. Such assets are accounted for and controlled in the general fixed assets group of accounts at cost. Gifts and contributions are recorded at their market value at the time received. In accordance with accepted principles of municipal governmental accounting, no provision for depreciation is made for general fixed assets. The amounts represent the original cost of the assets and are considerably less than the present value.

INDEPENDENT AUDIT

Section 11.45, Florida Statute requires an annual audit of the books of account, financial records and transactions of all administrative departments of the Juvenile Welfare Board by independent certified public accountants selected by the Board members. This requirement has been complied with and the auditor's opinion has been included in this report.

ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the staff of the Finance unit. We would like to express our appreciation to all members of the unit who assisted and contributed to its preparation. We would also like to thank the members of Juvenile Welfare Board for their interest and support in planning and conducting the financial operations of the Board in a responsible and progressive manner.

Respectively submitted,

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Carl E. Meisner
Acting Executive Director

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William R. Hicinbothem
Fiscal Administrator

Juvenile welfare board ect

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board
chairman memebra
Helen W. Herman
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Mery Wyatt Allen IloIlort F. Midlael. Ie)
Jock A. Pogo Ie)
Hcretary Dr. Scott Ac8e (a)
Or. Calvin Harris _!lara ~ '1'Qld (b)

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ORGANIZATION CHART

The Board IS composed of n,ne members. F,ve of them ere appointed by the Governor 01 Florida for terms offour years. The remining four ere:

- (e) Superintendent of Public Instruction
- (b) Vice. Chairman of the County Commission
- (c) Two Judges of the Circuit Court, Juvenile Division

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- VSS advisory council
- youth services system
- advisory council
- abuse neglect
- ~ I dependency
- committee
- day care
- a early childhood
- committee
- f- Juvenile Jusllce
- committee
- ~ legislative
- committee
- menta. health
- committee

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FINANCIAL SECTION

This section contains the following subsections:

Auditors' Report

Combined Financial Statements

Individual Fund and Account Group Statements
and Schedules

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RICHARD W. DEAGLB. C. P. A
THOMAS R. WHITEMAN. JR.. C. P. A.

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HEVIA. BEAGLES & COMPANY, P. A.
CERTIFIED PUBLIC ACCOUNTANTS
&700 FOURTH STREET NORTH SUITE 2
ST. PETEI\SDURG. FLORIDA .:1.:1702

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Board Members
Juvenile Welfare Board of
Pinellas County, Florida

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We have examined the combined financial statements of the Juvenile Welfare Board of Pinellas County, Florida, and the individual fund and account group financial statements of the Board as of and for the year ended September 30, 1982, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined financial statements referred to above present fairly the financial position of the Juvenile Welfare Board of Pinellas County, Florida at September 30, 1982, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year. Also, in our opinion, the individual fund and account group financial statements referred to above present fairly the financial position of the individual fund and account groups of the Juvenile Welfare Board of Pinellas County, Florida, at September 30, 1982, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole and on the individual fund and account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for purposes of additional analysis and are not a required part of the combined financial statements of the Juvenile Welfare Board of Pinellas

County, Florida. This information has been subjected to the auditing pro-
cedures applied in the examination of the combined, and individual
fund
and account group financial statements and, in our opinion, is fairly
stated in all material respects in relationship to the combined
financial
statements taken as a whole. The information included in the
statistical
tables has not been subjected to the auditing procedures applied in
the
examination of the financial statements and, accordingly, we express
no
opinion on it.

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January 5, 1983

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GENERAL PURPOSE

Combined Financial Statements

These basic financial statements provide a summary overview of the
financial position of all funds and account groups. All revenues and
expenditures have been accounted for through the General Fund.

Accordingly, the statement of revenues, expenditures and changes in fund balance is presented only for the General Fund.

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1982

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Pinellas County Board of Juvenile Welfare was established by special state statute in 1945 and approved by Pinellas County voters in 1946. The statute, as subsequently amended, provides that there be created for Pinellas County, Florida, a Board of Juvenile Welfare,

consisting of nine members. Four of these members shall be the County Superintendent of Public Instruction, both Judges of the Juvenile Court, and the Vice-Chairman of the Board of County Commissioners. Each will serve on the Board during his/her term of office. The other five members shall be appointed by the Governor for a term of four years.

The Board has the following powers and duties:

- To provide and maintain in the County such child guidance, psychological and psychiatric clinics for juveniles as the Board determines are needed for the general welfare of the County;
- To provide for the care of dependent juveniles as the Board determines is needed for the welfare of the County;
- To allocate and provide for other agencies in the County which are operated for the benefit of juveniles, provided they are not under the exclusive jurisdiction of the Public School System;
- To collect information and statistical data which will be helpful to the Board in deciding the needs of juveniles in the County; and
- To consult with other agencies dedicated to the welfare of juveniles to the end that overlapping of services will be prevented.

The accounting principles of the Juvenile Welfare Board conform to generally accepted accounting principles applied to governmental units. The following is a summary of the more significant of these polices:

-3-

JUVENILE WELFARE BOARD
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1982

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Fund Accounting

To insure observance of limitations and restrictions placed on the use of resources available to the Board, the accounts are maintained in accordance with the

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1982

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fixed Assets used in governmental fund-type operations (General Fixed Assets) are accounted for in the General Fixed Assets Account group, rather than in Governmental Funds. No depreciation has been provided on General Fixed Assets. General Fixed Assets purchased are recorded as expenditures in the General Fund at the time of purchase. Such assets are capitalized at cost in the General Fixed Asset group. Gifts or contributions are recorded in the General Fixed Assets at estimated market value at the time received.

C. Basis of Accounting

Governmental funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when received in cash unless susceptible to accrual, that is, measurable and

SEPTEMBER 30, 1982

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Licenses, fees and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest earned on investments are recorded as earned since they are measurable and available.

D. Budgets and Budgetary Accounting

The Juvenile Welfare Board follows the following procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to August 1, the Executive Director submits to the Board a proposed program budget for the fiscal year commencing October 1. The budget includes proposed expenditures and means of financing them.
2. Florida State statute requires that two formal public hearings be held to obtain taxpayers' input and comments.
3. Prior to October 1, the budget is legally enacted and certified by the Board and delivered to the Board of County Commissioners of pinellas County.
4. Revisions to the budget must be presented to the Board for their review and approval.
5. Budgets for the General Fund are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgetary comparisons presented in this report are budgeted amounts as originally adopted, and amended by the Board throughout the fiscal year.
6. All appropriations lapse at year end.

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1982

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not constitute expenditures or liabilities. There were no material' encumbrances outstanding as of September 30, 1982.

F. Investments

Investments are stated at cost.

G. Inventory

Inventory is valued by averaging the previous costs with the present costs of new goods (average cost).

H. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Juvenile Welfare Board's financial position and

NOTE 2

- SCHEDULE OF INVESTMENTS

Certificate of Deposit

Park Bank	13.00	10/15/82	\$ 400,000	\$ 400,000
Park Bank	12.75	10/22/82	300,000	300,000
Park Bank	12.00	11/08/82	700,000	700,000
Park Bank	12.75	11/18/82	400,000	400,000
Total General Fund			\$ 1,800,000	\$ 1,800,000

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NOTE 3

- PROPERTY TAX

The certified budget included an estimate of the millage rate necessary to raise the funds budgeted for expenditures. The millage rate shall not exceed a maximum of fifty cents for each \$1,000 of assessed valuation of all properties within Pinellas County. October 1, 1981, assessed valuation of \$13,093,986,491 represented an increase of 26.10% over their October 1, 1980 valuation. For the year ended September 30, 1982, a rate of .4063 mills was assessed.

property taxes become due and payable on November 1st of each year. A four percent discount is allowed if the taxes are paid in November, with the discount declining by one percent each month thereafter. Taxes become delinquent on April 1st of each year and tax certificates for the full amount of any unpaid taxes must be sold no later than June 1st of each year. The assessment and collection of taxes are administered by the pinellas County Tax Assessor and Tax Collector.

Property taxes receivable and a corresponding reserve for uncollectible property taxes are not included in the financial statements as there are no material delinquent taxes as of September 30, 1982.

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1982

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments includes \$189,933 due from the State in connection with the Project Playpen and License Food Programs.

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

	Balance	Balance		
	September	September		
	30, 1981	Additions	Deductions	30, 1982
Land and				
Improvements	\$ 243,495	\$ 1	\$	243,496
Building and				
Improvements	723,756		723,756	
Furniture,				
Fixtures and				
Equipment	218,734	26,263	\$(30,883)	214,114
	\$ 1,185,985	\$ 26,264	\$ (30,883)	\$ 1,181,366
	=====	-----	=====	=====

NOTE 6 - ACCUMULATED UNPAID VACATION AND SICK PAY

The Board is contingently liable for unpaid vacation and sick leave of approximately \$149,564 at September 30, 1982. The Board does not accrue any vacation or sick leave in the General Fund. Consequently, leave is expensed when actually paid.

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1982

NOTE 9 - LEASE COMMITMENTS (CONTINUED)

Year End
September 30,

1983
1984
1985

\$ 30,039
30,039
30,039

In addition to minimum annual rentals, the lease is subject to adjustments based on the Consumer Price Index (U.S. City Average). The adjustment(s) should not exceed a total of 10%. Rent expense for the year ended September 30, 1982 was \$22,329.

NOTE 10 - NON-OPERATING EXPENSE

Contingency

The contingency account is maintained by the Board to provide additional funding to those on-going funded agencies experiencing extreme budgetary crises, or unforeseen fiscal emergencies in the Board's own activities. The Board approved \$323,270 in transfers to various programs during the year.

Program Development

The program development account is also maintained by the Board to provide funding to new programs which develop after the budget has been approved. The Board approved \$14,373 for various new programs during the year.

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1982

NOTE 11 - THE LICENSE BOARD FOR CHILDREN'S CENTERS AND FAMILY DAY CARE HOMES

The License Board includes its operational budget as a line item in the budget of the Juvenile Welfare Board rather than requesting an appropriation from the Board of County Commissioners as authorized by law. All revenues collected are remitted to the Juvenile Welfare Board and all salaries and other expenses are approved, paid and accounted for by the Board.

NOTE 12 - AGENCIES WHOLLY OR PARTIALLY FUNDED BY THE JUVENILE WELFARE BOARD

The Board has entered into written agreements with various agencies for the purpose of providing financial assistance to juvenile welfare programs sponsored by these agencies. All agreements are for a one-year period or less. As of September 30, 1982, the Board was not committed to expend any additional funds under these agreements except as otherwise provided for in the combined balance sheet. A majority of these contracts were renewed for the subsequent year. Certain of these agreements call for direct payments

to the agencies as reimbursements for salaries and other expenditures, while others call for payment of salaries and travel expenses of some individuals who were employed by the Board and administratively assigned to other agencies. Although these individuals are considered employees of the Board, they are responsible to the agency to which they have been assigned and are governed by the personnel policies of that particular agency but received salary and fringe benefits as a part of the staff of the Board. Where the Board has made payment directly to another agency as reimbursements for expenditures, the aggregate total expended is reflected on the statement of revenues and expenditures under the appropriate agency.

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1982

NOTE 12 - AGENCIES WHOLLY OR PARTIALLY FUNDED BY THE JUVENILE WELFARE BOARD (CONTINUED)

In cases where salaries and other costs were approved and disbursed directly by the Board, these expenditures are reflected by function (i.e., salaries, travel) under the appropriate agency.

NOTE 13 - LITIGATION

GENERAL FUND

The General Fund is to account for all financial resources not properly accounted for in another fund.

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COMBINING AND INDIVIDUAL FUND
AND
ACCOUNT GROUP STATEMENTS AND SCHEDULES

These financial statements provide a more detailed view of the .General Purpose Financial Statements. presented in the preceding subsection.

Combining statements are presented when there is more than one fund of a given fund type. Individual fund and account group statements are presented when there is only one fund of a given type and for the account group. They are also necessary to present budgetary comparisons. Since all of the operations of the Board are accounted for through the General Fund and General Fixed Asset Group, no combining statements are presented.

Financial schedules are also presented that provide greater detailed information than reported in the financial statements.

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JUVENILE WELFARE BOARD
GENERAL FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 1982 & 1981

ASSETS

	1982	1981
Cash	\$ 388	\$ 200
Investments at Cost	2,036,203	1,719,144
Due from other Governments	189,933	124,305
Due from other Agencies	12,446	20,349
Deposits	4,230	4,702
Inventory at Cost	1,764	1,414
Total Assets	\$ 2,244,964	\$ 1,870,114

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LIABILITIES AND FUND BALANCE

Liabilities:

Vouchers and Accounts Payable	\$ 261,657	\$ 376,992
Total Liabilities	261,657	376,992

Fund Balance:

Designated	370,000	370,000
Undesignated	1,613,307	1,123,122
Total Fund Balance	1,983,307	1,493,122
Total Liabilities and Fund Balance	\$ 2,244,964	\$ 1,870,114

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SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS.

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ACCOUNT GROUPS

The account groups are used to establish accounting control and accountability for the government agency's general fixed assets. They are not considered a fund as they do not reflect available financial resources and related liabilities.

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JUVENILE WELFARE BOARD

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 1982

	General Fixed Assets	General Fixed Assets	9/30/81	Additions	Deductions	9/30/82
Function and Activity						
General Operations						
Control:						
Administration	\$ 144,130	\$ 15,557	\$ (4,965)	\$ 154,722		
Community Services	20,559	3,438	-0-	23,997		
Community Space	1,367	-0-	-0-	1,367		
Non-Inventoried Items	25,918	-0-	(25,918)	-0-		
Total General Operations	191,974	18,995	(30,883)	180,086		
Staff Agencies:						
License Board	6,473	2,416	8,889			
Project Playpen	2,505	1,720	4,225			
Marriage and Family						
Counseling	10,860	861	11,721			
Clearwater Office	6,922	2,271	9,193			
Total Staff Agencies	26,760	7,268	34,028			
Total Furniture, Fixtures and Equipment	218,734	26,263	(30,883)	214,114		
Land and Improvements	243,495	1	-0-	243,496		
Buildings and Improvements	723,756	-0-	-0-	723,756		
Total General Fixed Assets	\$ 1,185,985	\$ 26,264	\$ (30,883)	\$ 1,181,366		
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SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS.

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JUVENILE WELFARE BOARD

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Equipment I

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SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 1982

Function
and Activity

General operating
control:
Administration
Community
Services
Community Space

Total control

Staff Agencies:
License Board
project Playpen
Marriage and
Family
Counseling
Clearwater
Office

Total Staff
Agencies

Total General

JUVENILE WELFARE BOARD

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES

SEPTEMBER 30, 1982

GENERAL FIXED ASSETS

Land
Building
Improvements Other than Buildings
Equipment

\$

243,496
723,756
-0-
214,114
\$ 1,181,366

Total General Fixed Assets

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INVESTMENT IN GENERAL FIXED ASSETS FROM:

Capital project Revenue
General Fund Revenues

\$ 1,020,334
161,032

\$ 1,181,366

Total Investment in General Fixed Assets

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS.

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STATISTICAL SECTION

Statistical Tables differ from financial statements because they usually cover more than one fiscal year and may present non-accounting data. These tables reflect social and economic data, financial trends and the fiscal capacity of the Government Agency.

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TABLE 1

JUVENILE WELFARE BOARD

EXPENDITURES BY FUNCTION/PROGRAM
LAST TEN YEARS

SEPTEMBER 30, 1982

Juvenile						
Fiscal Welfare License Project Agency						
Year	Board	Board	Playpen	Programs	Total	
1973*	N/A	N/A	N/A	N/A		
1974*	N/A	N/A	N/A	N/A		
1975	\$ 380,128	\$ 207,828	\$ 311,593	\$ 831,139	\$ 1,730,688	
1976	536,180	243,353	405,945	1,045,991	2,231,469	
1977	623,905	269,381	445,584	1,157,899	2,496,769	
1978	753,426	296,018	477,778	1,545,686	3,072,908	
1979	953,373	323,003	499,103	1,903,443	3,678,922	
1980	1,050,005	373,041	631,991	2,094,692	4,149,729	
1981	1,036,347	429,042	635,894	2,691,777	4,793,060	
1982	1,120,375	510,987	788,254	3,233,649	5,653,265	

*Records are unaudited and therefore not presented.

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TABLE 2

JUVENILE WELFARE BOARD

REVENUE BY SOURCE
LAST TEN YEARS

SEPTEMBER 30, 1982

Fiscal	Licenses	Inter-			
Year	Taxes	& Fees	Government	Miscellaneous	Total
1973*	N/A	N/A	N/A	N/A	N/A
1974*	N/A	N/A	N/A	N/A	N/A

1975	\$ 1,669,750	N/A	\$ 245,920	\$ 125,699	\$ 2,041,369
1976	1,900,795	N/A	340,659	134,610	2,376,064
1977	2,218,830	N/A	374,290	118,505	2,711,625
1978	2,290,286	N/A	475,694	113,166	2,879,146
1979	3,363,953	N/A	503,800	197,907	4,065,660
1980	3,359,135	\$ 6,430	639,822	277 , 186	4,282,573
1981	3,957,724	22,498	630,159	371,170	4,981,551
1982	5,038,170	31,892	648,854	424,534	6,143,450

*Records are unaudited and therefore not presented.

**prior years 1972-1979 Licenses & Fees were not recorded separately.

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TABLE 3

JUVENILE WELFARE BOARD

AD VALOREM TAXES AND ASSESSED VALUATIONS

LEVIES AND COLLECTIONS

FOR TEN YEARS ENDED SEPTEMBER 30, 1982

	Total			
	Taxes Collected	Prior	Percent	
	Current Year's	Year's	of	
	Fiscal	Percent	Taxes	Current
	Year Total	Collections	Collected	Collected
	Amount	Levy		
1973*	N/A	N/A	N/A	
1974*	N/A	N/A	N/A	

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TABLE 5

JUVENILE WELFARE BOARD

RATIO OF GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET DEBT PER CAPITA - LAST TEN YEARS

SEPTEMBER 30, 1982

There has been no general bonded debt outstanding for the prior ten
fiscal years.

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TABLE 6

JUVENILE WELFARE BOARD

COMPUTATION OF LEGAL DEBT MARGIN
AS OF SEPTEMBER 30, 1982

As of September 30, 1982 there was no long-term General Obligation debt outstanding, and there had been no General Obligation debt outstanding for the prior ten years.

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Fiscal
Year

1972

1973

1974

1975

1976

1977

1978

1979

1980
1981

1982

Source:

JUVENILE WELFARE BOARD

DEMOGRAPHIC STATISTICS – LAST TEN YEARS

SEPTEMBER 30, 1982

Population
(a)

Education
Level
in Years
of Formal
Schooling
(a)

N/A

N/A

N/A

N/A

N/A

N/A

12.1

12.1

School
Enroll-
ment (c)

96,258

100,259
102,321"

104,044
101,596

102,617

102,937

103,268

102,390

101,925

100,740

TABLE 7

Pinellas
Unemploy-
ment
Rate (d)

1.8

1.6

5.9

10.6

5.9

7.7

6.3

5.4

5.3

5.5

6.8

(a) 1981 Florida Statistical Abstract and U.S. Department of Commerce,
Bureau of Economic Analysis

Per Capita
Income (a)

4,538

Median
Age (b)

N/A

N/A

N/A

N/A

N/A

N/A

50.1

,(b) St. petersburg Times, Research Department

(c) pinellas County School Enrollment Reports (Includes Private Schools)

(d) Florida Department of Labor and Employment

582,745

634,200

657,100

667,500

678,700

687,000

700,200

714,700

728,531

743,301

759,400

5,078

5,427

5,870

6,330

6,966

7,899

8,455

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TABLE 8

JUVENILE WELFARE BOARD

PRINCIPAL TAXPAYERS
(Not covered by Auditors' report)

SEPTEMBER 30, 1982

		Percentage
		1981 of Total
Type of Taxpayer	Assessed Business Valuation	Assessed Valuation
(a)	(a)	
General Telephone Company	Phone Utility	\$ 300,405,300 2.89%
Florida Power Corporation	Electric Utility	270,555,665 2.61
Times Publishing Company	Newspaper Publisher	18,494,266 .18
Tyrone Square, Inc.	Commercial Property	15,402,621 .15
Clearwater Mall Company	Commercial Property	14,488,434 .14

Alstores Realty Corporation Real Estate 12,729,954 .12
 Honeywell, Inc. Electronics
 Manufacturing 11,681,700 .11
 Individual Taxpayer Real Estate 10,802,864 .11
 Sears Roebuck & Company Warehouse and
 Retail Stores 10,726,139 .10
 Individual Taxpayer Real Estate 10,594,497 .10
 \$ 675,881,440 6.51%
 ===== -----

(a) Assessed value and taxable value are the same for business organizations as exemptions allowed are primarily for non-profit organizations and individual homeowners.

(b) This is the most current information obtainable from the Pineellas County Property Appraiser's Office.

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JUVENILE WELFARE BOARD

MISCELLANEOUS STATISTICS

SEPTEMBER 30, 1982

Established by State Statute

Approved by Pinellas County Voters

Form of Government

Employees:
Non-Exempt
Exempt

Persons Served:
Children
Parents

Agencies Funded

Programs Involved

Program Service Categories:
Child Development
Dependency
Developmental Disabilities
Juvenile Justice
Mental Health
Substance Abuse
Support Services

TABLE 10

1945
1946

Independent Taxing
Authority

38
49

56,784

56,929

36

52

3

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17

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REPLY TO AUDITORS COMMENTS -

ITEM III

A problem previously existed in monitoring of agency compliance with conditions of the JWB agreement (contract). Beginning with the 1982-83 fiscal year, we have developed an organized system of monitoring to assure that conditions are met. Agencies for whom the audit provision is waived generally are ones who are under extensive audit scrutiny such as the Dept. of Health & Rehabilitative Services or whose allocation is a minute part of the total budget.

The monitoring program centralized receipt of all compliance information. It permits immediate follow-up of non-compliance and should relieve the problem. Likewise, financial information received from funded agencies are now reviewed by both the Planning & Funding Unit and Fiscal Administration to assure that point "a" through "d" are scrutinized.

ITEM 112

The Training Unit has consistently developed letters of agreement with guest trainers and continues to do so. All that has been lacking has been a standard operating procedure by which copies of these letters of agreement would be forwarded to administration for your records.

ITEM 113

We concur, steps will be taken to correct the current procedure to overcome this weakness.

ITEM 114

We concur, steps will be taken to revise present practice. Calcula-

tions will be tested and adjusted if needed.

HEVIA. 13EAGLES & COMPANY, P. A.
CERTIFIED PUBLIC ACCOUNTANTS
8700 FOURTH STREET NORTH SUITE 2
ST. PETERSBURG. FLORIDA JJ702

DANIEL J. HEVIA. C. P. A.
RICHARD W. OEAGLES. C. P. A.
THOMAS R. WHITEMAN. JR.. C. P. A.

(81 J) 576-0500

January 5, 1983

Members of the Board
Juvenile Welfare Board of
Pinellas County, Florida

We have examined the combined financial statements of the Juvenile Welfare Board of Pinellas County, Florida and the combining, individual fund, and account group financial statements of the Board as of and for the year ended September 30, 1982 and have issued our report thereon dated January 5, 1983. As a part of our examination, we made a study and evaluation of the Board's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and performing his examination of the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose

effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

Members of the Board
Juvenile Welfare Board of
Pinellas County, Florida

-2-

January 5, 1983

Our examination of the financial statements made in accordance with generally accepted auditing standards, including the study and evaluation of the Board's system of internal accounting control for the year ended September 30, 1982, that was made for the purposes set forth in the first paragraph of this report, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data. Furthermore, this report should not be considered to be an overall evaluation of the operations of the Board or the effectiveness of the programs funded.

Our study and evaluation did not disclose any conditions we believe to be material weaknesses. The following disclosures are not considered to be material weaknesses, however, they are presented in compliance with Chapter 30-140.04 of the Rules of the Department of Banking and Finance.

A. The accounting system employed by the Board for the year ended September 30, 1982 was found to be well designed with adequate internal controls incorporated into the system except as otherwise noted herein. The system enables all receipts to be traced from source to deposit; provides documentary support for the disbursement of all money and incurrence of all liabilities; and maintains accountability of all fixed assets. Our testing of the system did not disclose any deficiencies with the following exceptions:

1. A standard contractual provision incorporated into all Board funding contracts requires the agency being funded to submit to the Board current audited financial statements. This provision may be waived by the Board or its Executive

Director.

Approximately 50% of the agencies funded in 1981-1982 did not submit audited statements. We recommend that the Board establish a more consistent approach to requesting financial statements from these agencies. Although we encourage the Board to obtain audited statements on all funded agencies, with the exception of other governmental entities, at minimum it should require statements compiled by an independent accountant.

Furthermore, no formal review procedures have been established to evaluate the financial statements currently being submitted. These statements should be reviewed by accounting personnel and other individuals responsible for funding recommendations and compliance. At minimum, these statements should be reviewed to determine:

a. If the organization is solvent.

Members of the Board
Juvenile Welfare Board of
Pinellas County, Florida

-3-

January 5, 1983

b. If the organization receives funds from sources outside of Juvenile Welfare Board and should these funds be used to reduce Juvenile Welfare Board's financial commitment to them.

c. If the organization has accumulated a significant amount of "Fund Balance" that could be used to reduce Juvenile Welfare Board's financial commitment.

d. If there exist obvious inconsistencies between the financial statements and other financial data submitted to Juvenile Welfare Board.

2. As part of our overall testing of cash disbursements compliance, it came to our attention that in three instances honorariums paid to guest lecturers were lacking in documentation as to the nature of services provided. Honorariums, like other expenditures, should be adequately supported by appropriate documentation. We recommend that a letter of understanding between Juvenile Welfare Board and the person receiving the honorarium be attached to the payment voucher.

This letter should outline fees and expenses to be paid by Juvenile Welfare Board.

3. In order to maintain adequate documentation on payroll deductions, we suggest documentation in personnel files as to type of insurance and amount of deduction. We also recommend that authorized deduction slips be kept up to date with correct amounts. This may be accomplished through periodic spot-checks of payroll journals compared to authorized deduction slips or a periodic renewal of deduction slips.

4. Withholding deducted on payroll checks is calculated by computer and, in some instances, the payroll clerk. There were several instances of differing amounts between computer and auditor-calculated amounts. A system of spot-checking deductions against manual calculations should be initiated.

B. No illegal expenditures and/or violations of the law were discovered during the course of our examination.

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December 6, 1983

MUNICIPAL FINANCE
OFFICERS ASSOCIATION

Mr. William R. Hicinbothem
Assistant Director Administrative Services
Juvenile Welfare Board of Pinellas County
4140 49th Street N
St. Petersburg, FL 33709

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CHICAGO/IllINOIS 6000t
312: 977.9 00

Dear Mr. Hicinbothem:

We are pleased to notify you that your comprehensive annual financial report for the fiscal year ended September 30, 1982 qualifies for a Certificate

of Conformance
in Financial Reporting. The Certificate of Conformance is the highest
form of
recognition in governmental accounting and financial reporting, and
its attainment
represents a significant accomplishment by a government or public
employee retire-
ment system and its management.

Each entity submitting a report to the Certificate of Conformance
Review process
is provided with a "Summary of Grading Results" form and a
confidential list of
comments and suggestions for possible improvements in its financial
reporting
techniques. Your list is attached. Many units prefer to provide
responses to in-
dividual comments to MFOA at the time of their next submission. When
this is done,
copies of these responses are made available to those Special Review
Committee
members participating .i" the review.

Your certificate will be mailed under separate cover. Congratulations
for having
attained the Certificate of Conformance. We hope that your example
will encourage
others in their efforts to achieve and maintain an appropriate
standard of
excellence in financial reporting.

A Certificate of Conformance is. valid for a ~riod of one year. To
continue to
participate in the Certificate of Conformance Program it will be
necessary for you
to submit rive copies of your next CAFR to MFOA within six months of
the end of the
period covered. We have enclosed a Certificate of Conformance Program
application
form to facilitate a timely submis~on of your next report. This form
should be
completed and accompany the five copies and appropriate fee necessary
for your
next review.

,
A holder of a current Certificate of Conformance may include a
reproduction of it in
its immediate subsequent comprehensive. annual financial report. A
camera ready copy
of your certificate will be forwarded to you under separate cover for

this purpose.

If you do reproduce your certificate in your next report, a statement indicating

...

continued compliance with program requirements must be included in the letter of transmittal of that report. The following standardized text should be used:

"The Municipal Finance Officers Association of the United States and Canada (MFOA) awarded a Certificate of Conformance in Financial Reporting to the Juvenile Welfare Board of Pinellas County, Florida for its comprehensive annual financial report for the fiscal year ended September 30, 1982.

WASHINGTON OFFICE, SUITE 200. 1750 K smm N.W . WASHINGTON. D.C.
20006 . m 466-2014

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Mr. William R. Hicinbothem
December 6, 1983
Page 2

In order to be awarded a Certificate of Conformance, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Conformance is valid for a period of one year onll}. We believe our current report continues to conform to Certificate of Conformance Program requirements, and we are submi tting it to MFOA to determine' its eligibili tl} for another certificate. H

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We very much appreciate your interest in and support for the Certificate of COnformance Program. If you have any questions regarding this matter, or if we mal} be of any further assistance, please don't hesitate to contact us.

Very truly yours,

MUNICIPAL FINANCE OFFICERS ASSOCIATION

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Michael P. O'Keefe
Assistant Director/Certificate of Conformance
Program

MPO:pdp

Enclosures

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ITEM 1/1

A problem previously existed in monitoring of agency compliance with conditions of the JWB agreement (contract). Beginning with the 1982-83 fiscal year, we have developed an organized system of monitoring to assure that conditions are met. Agencies for whom the audit provision is waived generally are ones who are under extensive audit scrutiny such as the Dept. of Health & Rehabilitative Services or whose allocation is a minute part of the total budget.

The monitoring program centralized receipt of all compliance information. It permits immediate follow-up of non-compliance and should relieve the problem. Likewise, financial information received from funded agencies are now reviewed by both the Planning & Funding Unit and Fiscal Administration to assure that point "a" through "d" are scrutinized.

ITEM 1/2

The Training Unit has consistently developed letters of agreement with guest trainers and continues to do so. All that has been lacking has been a standard operating procedure by which copies of these letters of agreement would be forwarded to administration for your records.

ITEM/13

We concur, steps will be taken to correct the current procedure to overcome this weakness.

ITEM 114

We concur, steps will be taken to revise present practice. Calcu-

lations will be tested and adjusted if needed.

... .

HEVIA, I3EAGLES & COMPANY, P. A.

CERTIFIED PUOLIC ACCOUNTANTS
8700 FOUITH STf\EET NOI\TH SUITE 2
51. Pl TEI\50UI\G. FLOI\IDA 33702

DANIEL J. HEVIA. C. P A.
RICHARD W. OEAGLE5. C. P. A
THOMAS 1\ WHITEMAN. JR.. C. P. A.

(813) 576,0500

January 5, 1983

Members of the Board
Juvenile Welfare Board of
Pinellas County, Florida

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We have examined the combined financial statements of the Juvenile Welfare Board of pinellas County, Florida and the combining, individual fund, and account group financial statements of the Board as of and for the year ended September 30, 1982 and have issued our report thereon dated January 5, 1983. As a part of our examination, we made a study and evaluation of the Board's system of internal accounting control to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards. Under these standards, the purposes of such evaluation are to establish a basis for reliance on the system of internal accounting control in determining the nature, timing, and extent of other auditing procedures that are necessary for expressing an opinion on the financial statements and to assist the auditor in planning and

performing his examination of the financial statements.

The objective of internal accounting control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

There are inherent limitations that should be recognized in considering the potential effectiveness of any system of internal accounting control. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions and that the degree of compliance with the procedures may deteriorate.

~ .

'Members of the Board  
Juvenile Welfare Board of  
Pinellas County, Florida

-2-

January 5, 1983

Our examination of the financial statements made in accordance with generally accepted auditing standards, including the study and evaluation of the Board's system of internal accounting control for the year ended September 30, 1982, that was made for the purposes set forth in the first paragraph of this report, would not necessarily disclose all weaknesses in the system because it was based on selective tests of accounting records and related data. Furthermore, this report should not be considered to be an overall evaluation of the operations of the Board or the effectiveness of the programs funded.

Our study and evaluation did not disclose any conditions we believe to be material weaknesses. The following disclosures are not

considered to be material weaknesses, however, they are presented in compliance with Chapter 30-140.04 of the Rules of the Department of Banking and Finance.

A. The accounting system employed by the Board for the year ended September 30, 1982 was found to be well designed with adequate internal controls incorporated into the system except as otherwise noted herein. The system enables all receipts to be traced from source to deposit; provides documentary support for the disbursement of all money and incurrence of all liabilities; and maintains accountability of all fixed assets. Our testing of the system did not disclose any deficiencies with the following exceptions:

1. A standard contractual provision incorporated into all Board funding contracts requires the agency being funded to submit to the Board current audited financial statements. This provision may be waived by the Board or its Executive Director.

Approximately 50% of the agencies funded in 1981-1982 did not submit audited statements. We recommend that the Board establish a more consistent approach to requesting financial statements from these agencies. Although we encourage the Board to obtain audited statements on all funded agencies, with the exception of other governmental entities, at minimum it should require statements compiled by an independent accountant.

Furthermore, no formal review procedures have been established to evaluate the financial statements currently being submitted. These statements should be reviewed by accounting personnel and other individuals responsible for funding recommendations and compliance. At minimum, these statements should be reviewed to determine:

a.

If the organization is solvent.

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Members of the Board  
Juvenile Welfare Board of  
Pinellas County, Florida

-3-

January 5, 1983

b. If the organization receives funds from sources outside of Juvenile Welfare Board and should these funds be used to reduce Juvenile Welfare Board's financial commitment to them.

c. If the organization has accumulated a significant amount of "Fund Balance" that could be used to reduce Juvenile Welfare Board's financial commitment.

d. If there exist obvious inconsistencies between the financial statements and other financial data submitted to Juvenile Welfare Board.

2. As part of our overall testing of cash disbursements compliance, it came to our attention that in three instances honorariums paid to guest lecturers were lacking in documentation as to the nature of services provided. Honorariums, like other expenditures, should be adequately supported by appropriate documentation. We recommend that a letter of understanding between Juvenile Welfare Board and the person receiving the honorarium be attached to the payment voucher. This letter should outline fees and expenses to be paid by Juvenile Welfare Board.

3. In order to maintain adequate documentation on payroll deductions, we suggest documentation in personnel files as to type of insurance and amount of deduction. We also recommend that authorized deduction slips be kept up to date with correct amounts. This may be accomplished through periodic spot-checks of payroll journals compared to authorized deduction slips or a periodic renewal of deduction slips.

4. Withholding deducted on payroll checks is calculated by computer and, in some instances, the payroll clerk. There were several instances of differing amounts between computer and auditor-calculated amounts. A system of spot-checking deductions against manual calculations should be initiated.

B. No illegal expenditures and/or violations of the law were discovered during the course of our examination.

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Certified Public Accountants

HEVIA. BEAGLES & COMPANY, P. A.  
 CERTIFIED PUBLIC ACCOUNTANTS  
 & 700 FOURTH STREET NORTH SUITE 2  
 Sf. PETEP.SLLURG, FLORIDA 33702

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DANIEL J, HEVIA, C, P. A. (&13) 576-0500  
 RICHARD W. BEAGLES, C, P. A.  
 THOMAS R, WHITEMAN, JR., C. p, A.  
 C December 29, 1981  
 L THOMAS CILAWFORD, . p, A,

Mr. Carl Meisner, Acting  
 Executive Director  
 Juvenile Welfare Board of  
 PinelJas County  
 4140 - 49th Street North  
 St. Petersburg, Florida 33709

Dear Carl:

I would like to take this opportunity to thank you and your staff for the assistance and cooperation you have given us during this year's audit.

The 1980-81 audit has been the smoothest and most efficient we have performed to date, primarily due to the support and expertise of your financial accounting department. This continuous upgrading of JWB's accounting system through out the years, accompanied by a high level

of compliance, have culminated this year in our issuance of an internal control report void of any deficiencies or adverse comments. I might add that this is a rarity in these times of increasing financial accounting complexity and greater emphasis on accountability.

We concur with all the enhancements that have been implemented during the 1980-81 fiscal year and applaud JIB's efforts to seek certification of conformance in financial reporting programs through the Municipal Finance Officer's Association.

If we can be of any assistance regarding the implementation of any recommendations made in the MGT Management Study as they relate to the financial accounting system, we would be happy to make ourselves available.

Again, thank you for your assistance and the confidence you have placed in us by selecting Hevia, Beagles & Company as your Certified Public Accountants.

Very truly yours,

HEVIA, BEAGLES & COMPANY, P.A.

DJH/lam

REPLY TO AUDITORS COMMENTS \_

ITEM III

A problem previously existed in monitoring of agency compliance with conditions of the JWB agreement (contract). Beginning with the 1982-83 fiscal year, we have developed an organized system of monitoring to assure that conditions are met. Agencies for whom the audit provision is waived generally are ones who are under extensive audit scrutiny such as the Dept. of Health & Rehabilitative Services or whose allocation is a minute part of the total budget.

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ITEM 112

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been a standard operating procedure by which copies of these letters of agreement would be forwarded to administration for your records.

ITEM 113

We concur, steps will be taken to correct the current procedure to overcome this weakness.

ITEM 114

We concur, steps will be taken to revise present practice. Calculations will be tested and adjusted if needed.

HEVIA. DEAGLES & COMPANY, P. A.  
CERTIFIED PUBLIC ACCOUNTANTS  
8700 FOURTH STREET NORTH SUITE 2  
ST. PETERSBURG, FLORIDA 33702

DANIEL J. HEVIA. C. P. A.  
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(813) 576-0500

January 5, 1983

Members of the Board  
Juvenile Welfare Board of  
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pinellas County, Florida

-2-

January 5, 1983

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Members of the Board  
Juvenile Welfare Board of  
Pinellas County, Florida

-3-

January 5, 1983

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