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Juvenile Welfare Board of Pinellas County

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9-30-1988

## **JWB FY88 Audited Financial Statements-B**

Juvenile Welfare Board of Pinellas County.

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COMPREHE'NSIVE ANNUAL  
FINANCIAL RE'PORT  
FOR THE F'ISCAL YiE~R ENDEr>  
SEPTEMBER 30, 1988 ' ,

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PREPARED BY:  
THE ADMINISTRATIVE SERVICES DEPARTMENT  
FINANCE & SY5l'EMSMANAGER  
SUSAN WALTEFUCK

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THIS REPORT WAS PREPARED BY  
THE ADMINISTRATIVE SERVICES DEPARTMENT  
FINANCE & SYSTEM UNIT

DIRECTOR ADMINISTRATIVE SERVICES  
STEPHANIE W, JUDD

FINANCE & SYSTEMS MANAGER  
SUSAN WALTERICK

FINANCE & SYSTEMS STAFF  
PAULINE MALLORY

KATHY PITZER  
JANE HUKALOWICZ  
LINDA DORAN  
NAOMI BROOKS

FINANCE & SYSTEMS SECRETARY  
GINNIE TAYLOR

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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COMPREHENSIVE ANNUAL FINANCIAL REPORT  
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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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JUVENILE WELFARE BOARD

BOARD

CHAIRMAN

Jo Ann Welch

MEMBERS

\*Mary Byrkit  
Dr, Calvin Harris  
Judge Jack A. Page  
\*John Chesnut. Jr.  
Dr, Scott Rose

VICE-CHAIRMAN

Mary Wyatt Allen

SECRETARY

Dr Frank Diamond, Jr,

EXECUTIVE DIRECTOR

James E, Mills, ACSW

\*Thomas R, Moriarty replaced Mary Byrktt in January, 1988  
\*Bruce Tyndall replaced John Chesnut, Jr. in January, 1988

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
4140 FORTY-NINTH ST, N, . ST, PETERSBURG, FL 33709 . (813) 521-1853

An Equal Opportunity Employer

February 9, 1989

Honorable Chairman & Board Members  
Juvenile Welfare Board of Pinellas County  
4140 49th Street North  
St. Petersburg, Florida 33709

Ladies and Gentlemen:

The Comprehensive Annual Financial Report of the Juvenile Welfare Board of Pinellas County for the Fiscal Year Ended September 30, 1988, is submitted herewith. This Annual Financial Report was prepared by the Finance Unit with the assistance of our external auditors 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 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 activities 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,

This report conforms to NCGA Statement 1, Governmental Accounting and Financial Principles, issued by the National Council on Governmental Accounting in March, 1979,

This report is divided into four sections: An Introductory Section, which contains an organizational chart for the Juvenile Welfare Board and a table of contents; the Financial Section which begins with the general purpose financial statements and provides an overview of the Juvenile Welfare Board's financial position and operating results; the Statistical Section, which includes statistical tables and charts that present various financial, economic, social, and demographic data about the Board for the last ten years; and the Regulatory Section which includes reports

required by the U,S, General Accounting Office: the Single Audit Act of 1984: and the provisions of OMB Circular A-128,

#### SIGNIFICANT LOCAL ECONOMIC EVENTS

Of concern to the Juvenile Welfare Board, are the economic resources and their impact on Pinellas County, In fast-growing Florida, Pinellas County has been a consistent leader through the 80's, The labor force has increased because of new service industry creating new jobs, Tourism continues to breed residency in Pinellas, Residential valuation increased during the past year,

Specifically, reports on the Tampa Bay market indicate Pinellas residents will increase by 61.884 between 1986 and 1991 and households will grow by 44,500, The effective buying income will grow \$5,9 billion in Pinellas by 1990, Of course, increased population increases the service needs of

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JO ANN WELCH, Chairman

JAMES E, MILLS, ACSW, Executive Director

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#### PROSPECTS FOR THE FUTURE

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Annual Financial Report of the Juvenile Welfare Board  
for Fiscal Year ended September 30, 1988

children. JWB is addressing this issue through Its Community Planning and Development Department. In addition, as a member of the Interagency Committee on Planning and Evaluation they will be researching future needs,

Based upon a comprehensive assessment of community need reflected through the Juvenile Welfare Board/Interagency Committee on Planning and Evaluation Coordinated Needs Assessment completed during fiscal year 1985-86 (See Table 14 in Statistical Section), our Board has authorized the expansion and creation of new programs in the priority need areas for the last three fiscal years. An allocation of \$261,741 was distributed during FLY 87-88 to designated Research and Demonstration projects addressing priority needs areas and strategies, Approximately \$159,804 will be allocated during FLY 88-89 to continue three projects involving treatment services for juvenile sex offenders, maternal substance abuse among pregnant women and day care service for adolescent parents enrolled in an academic environment.

The Board addressed significant problems within Pinellas County and approved the establishment of new and expanded budget initiatives for FLY 87-88. The amount of \$202,197 was awarded in response to requests for proposals in the following need areas: \$68,162 for intensive homebased services for severely emotionally disturbed youth; \$73,025 for adolescent pregnancy initiatives; and \$61,010 for children's social services in a homeless shelter. During FLY 88-89 \$388,870 will be awarded as follows: \$150,000 for adolescent health services; \$77,165 for Pinellas Village, a single-parent apartment project in which JWB will fund social services for children; \$82,388 for emotionally handicapped services to elementary aged children; and \$79,317 for pregnant and parenting adolescents,

Finally, a budget of \$60,500 for capital funding has been established for FLY 88-89, This will provide building and equipment items to the non-prom child serving agencies



and other qualified governmental units in Pinellas County,

#### 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,

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.

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Annual Financial Report of the Juvenile Weffare Board  
for Fiscal Year ended September 30, 1988

All Internal control evaluations occur w~h the above framework. We believe that the Juvenile Weffare 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 resu~ in an overrun of subfunction balances are not released until add~ional appropriations are made available,

#### REPORTING ENLLTY

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The Juvenile Weffare Board of Pinellas County is an Independent Special Taxing authority enacted by the Legislature of the State of Florida in 1945 and approved by Pinellas County voters in 1946, for the sole purpose of providing services to children. Juvenile Weffare Board does not provide services to children directly. but funds delivery of service through other community agencies, Juvenile Weffare Board coordinates, plans and evaluates the social weffare needs of children in Pinellas County. It also provides technical support to child serving agencies and the community at-large,

The Juvenile Weffare Board has reviewed Its reporting entity defin~ion in light of NCGA Statement 3, .Defining the Governmental Reporting Entity,. The entijies Included in the Board's report are those for which the Board has oversight responsibility, Oversight responsibility is determined by the extent of financial independency, control over the selection of the governing authority and manage- ment. ability to significantly influence operation and accountability for fiscal matters that the Juvenile Weffare Board exerts, The Board reporting entity is more fully described in the Notes to The Finan-

cial Statements. Note 1-C,

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GENERAL GOVERNMENTAL FUNCTIONS

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Revenues for general governmental functions totaled \$13,370,405 in 1988, an increase of 8,72% over 1987, Property taxes are the main source of revenue for the agency, Property taxes produced 76,18% of the General Fund Revenues compared to 76,55% in 1987, Intergovernmental revenue, the second largest source of general fund revenue increased by 11.25%. This is due to an increase in federal/state grants for specific projects. Interest earnings increased by 1,17%. due to the increasing interest rates during the year,

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Revenue Source      Percent of Total

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Ad Valorem Property Taxes	\$10,185,022	\$ 9,413,242	76,18%	76.55%
Ucenses & Fees	175,992	145,122	1,32	1.18
Intergovernmental	2,701,816	2,428,534	20.21	19.75
Interest on Investments	266,367	238,524	1,99	1.94
Other Revenues	41	.208	12..QZa	&Q &!!
Total	\$13,370,405	\$12,297,500	100,00%	100,00%

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Assessed property valuation of \$24,197,634.341 for Fiscal Year 1988 represents a 7,97% increase over \$22,412,139.342 valuations for Fiscal Year 1987, This increased was due to property assess- ment adjustments and new construction, The tax collections were 96,38% of the total tax levy, up .18% from last year, This is the !weith consecutive year in which current property tax collections exceeded 95%, Wijn this fiscal year JWB began budgeting property tax

revenue at 96% of the ad  
valorem taxes collectible.

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#### DEBT ADMINISTRATION

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Annual Financial Report of the Juvenile Welfare Board  
for Fiscal Year ended September 30, 1988

Increases in levels of expenditures for major functions of the  
Juvenile Welfare Board over the  
preceding year are shown in the following tabulations:

	Percent of Total			
	1988	1987	1988	1987
Administration	\$ 1,470,408	\$ 1,183,675	10,81%	9,79%
Organizations & Services financed in whole or in part	11,891,832	10,676,981	87.46	88,34
Non-operating	233,980	225,148	1,73	1,87
Total	\$13,596,220	\$12,085,804	100,00%	100,00%

Expenditures for general governmental purposes totaled \$13,596,220, an  
increase of 12,50% over  
1987, Administrative costs increased by 24,22% due to insurance costs  
and special one-time-only  
capital expenditures, Expenditures for organizations and services  
financed increased 11,38% over  
expenditures in the preceding year due to cost of living and new  
service initiatives. Non-operating  
expenditures increased slightly by 3,92% due to increased tax

collector and property appraiser fees,

The general fund balance-unreserved is \$2,107,176 which decreased \$198,680 over last year due to excess expenses over revenues which is designated to come from the Fund Balance, An amount of \$1,684.162 has been designated from the General Fund Balance for next fiscal year's expenditures. \$56,261 is designated for disability benefits (self-insurance) and \$100,000 is designated for a building purchase, Also the general fund balance-reserved for encumbrances is \$8.495,

The Juvenile Welfare Board is not authorized under current legislation to establish any type of bonded debt. General long-term debt consists entirely of accrued compensated absences as well as the noncurrent portions of a litigation settlement. in conformance with the NCGA Statement 4, As of September 30, 1988, the outstanding general long-term debt at the Juvenile Welfare Board amounted to \$230,114, This amount increased \$17,145 from last year due to reductions in separations/terminations and retirements of employees during this fiscal year,

#### CASH MANAGEMENT

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\$27.843

1,17%

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All cash during the year was invested in money market deposit accounts, For approximately 4 months during this fiscal year, JWB held a certificate of deposit. The

accounts earned effective yield of 7,0% at year end, The tax collector invested property tax payments in an investment pool prior to the distribution of payments to the taxing authorities, The Board's share of the pool was \$26.332.

The Cash Management Program generated the following interest:

Interest Income

Fund  
General

1988  
\$ 266,367

1987  
\$ 238,524

Increase

Percent

Interest income increased during this fiscal year due to a rise in of the interest rates, Continued efforts are made to earn the best interest possible through secured investment procedures for the Juvenile Welfare Board,

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Page 5  
Annual Financial Report of the Juvenile Welfare Board  
for Fiscal Year ended September 30. 1988

INDEPENDENT AUDIT

Section 11,45, Florida Statutes, 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 auditors' opinion has been included in this report (page 1 of this report),

#### CERTIFICATE OF ACHIEVEMENT

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The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Juvenile Welfare Board of Pine HILLS, Florida, for its comprehensive annual financial report for fiscal year ended September 30, 1987, the 6th consecutive year,

In order to be awarded a Certificate of Achievement, a governmental entity 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 Achievement is valid for a period of one year only, We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

#### ACKNOWLEDGEMENTS

The preparation of this report on a timely basis could not be accomplished without the efficient dedicated services of the staff of the Finance and Systems unit. We would also like to thank the members of the Juvenile Welfare Board's Independent Auditors; Gregory.

Sharer, and Stuart for  
their contribution to the following presentation.

Respectfull~fb ' d,

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James E, Mills, AC!sW \  
Executive Director

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tephanie W, Judd .  
Director of Administrative rilices  
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Susan C, Walter:J=-  
Finance & Systems Manager

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT



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Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

Juvenile Welfare Board of Pinellas County,  
Florida

For its Comprehensive Annual

Financial Report

for the Fiscal Year Ended

September 30, 1987

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest

standards in government accounting  
and financial reporting,

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President

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Deculive Director

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## JUVENILE WELFARE BOARD OF PINELLAS COUNTY

### ORGANIZATIONAL CHART 1987-88

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#### CHAIRMAN: BOARD MEMBERS:

Jo Ann Welch Thomas Moriarty

Dr. Catvin Harns.Ed.0

Judge Jock A, Poge (el

VICE CHAIRMAN: Bruce Tyndelllb)

Mary Wyatt Allen Dr. scon Rose (C)

#### SECRETARY:

Dr. Frank Diamond. M.D.

#### EXECUTIVE

#### EXECLJTIVE DIRECTOR ASSISTANT

James E. Mills. ACSW Sandie Parnell

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ADMINISTRATIVE

YOUTH SERVICES

SERVICES - FUNDED

ADVISORY COMMITTEES

PROGRAMS (YSAC)

Stephanie W, Judd

Ellthla V Stanfield

I

COMMUNITY PLANNING ABUSE. NEGLECT &  
& DEVELOPMENT f- DEPENDENCY

Horace B. Spence. Jr., Ph.D. Susan Blue. Chairman

The Board is composed of eight members. I

Five of them are appointed by the Governor of DAY CARE &  
COMMUNITY RELATIONS Florida for terms of 1 year. EARLY CHILDHOOD

Susan e. Gilbert I-- Eleanor Wilson

The remaining three are: Chairman

(a) Judge of the Circuit Court. I

Jf. Nemle Division

FUNDING & EVALUATION ECONOMIC SERVICES

- (t) County Commissioner Elizabeth Scott

William M Mcnaels

(e) Superintendent of Public Instruction Chairman

I

STAFF DEVELOPMENT HEALTH

& TRAINING I-- Shirley Greene. Chairman

R J Doody, Ph.D.

I

JUVENILE JUSTICE

Mary Pomprowtz

Chairman

I

LEGISLATIVE

June Fountain

Chairman

I

MENTAL HEALTH

SUBSTANCE ABUSE

Ellen Streich. Chairman

THE JUVENILE WELFARE BOARD WAS CREATED BY  
SPECIAL STATE STATUTE CHAPTER 23,483 SPECIAL ACTS OF 1945  
OF THE FLORIDA LEGISLATURE

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FINANCIAL SECTION

This section contains the following subsections:

Auditors' Report

General Purpose Financial Statements

Individual Fund and Account Group Statements  
and Schedules

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AUDITORS' REPORT

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OPINION OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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GREGOR~ SHARER & STUART

Gregory, Sharer & Stuart, P.A

Jeffrey P McClanathan, PA

INDEPENDENT AUDITORS' REPORT

Board Members  
Juvenile Welfare Board  
Pinellas County, Florida

We have audited the accompanying general purpose financial statements of the Juvenile Welfare Board of Pinellas County, Florida, (Juvenile Welfare Board) as of and for the year ended September 30, 1988, as listed in the table of contents. These financial statements are the responsibility of the Juvenile Welfare Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit

also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Juvenile Welfare Board as of September 30, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The individual fund and individual account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Juvenile Welfare Board. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

~..~

November 30, 1988

CERTIFIED PUBLIC ACCOUNTANTS – A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS  
City Center, Suite 606 . 100 Second Avenue South. St. Petersburg,  
Florida 337014344  
813/821-6161 FAX 813/8224573

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GREGOR~ SHARER & STUART

Gregory, Sharer & Stuart, PA

Jeffrey P. McClanathan, PA

November 30, 1988

Juvenile Welfare Board of Pinellas County  
4140 - 49th Street N.  
St. Petersburg, FL 33709

RE: AUDITOR PERFORMING THE SEPTEMBER 30, 1988 AUDIT ENGAGEMENT

Gentlemen:

As required by Rule 10.557(5) of the Auditor General for the State of Florida, we hereby, inform you that Gerald P. Hillary, CPA has met the education requirements in Section 11.45(3)(a)4.p., Florida Statutes (as amended by Chapter 87-114, Laws of Florida) as the auditor performing the audit of the Juvenile Welfare Board for the year ended September 30, 1988.

Sincerely

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/GR~:, SHARER & STUART

CERTIFIED PUBLIC ACCOUNTANTS - A PARTNERSHIP OF PROFESSIONAL



ASSOCIATIONS

City Center Suite 606 . 100 Second Avenue South' St. Petersburg,  
Florida 337014344  
8131821-6161 FAX 81318224573

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JUVENILE WELFARE BOARD OF  
PINELLAS COUNTY  
MANAGEMENT LETTER  
SEPTEMBER 30, 1988

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GREGORY, SHARER & STUART

Gregory, Sharer & Stuart, PA

, Jeffrey P. McClanathan, PA.

Board Members  
Juvenile Welfare  
Pinellas County,

Board of Pinellas County  
Florida

The following comments and suggestions about internal control, compliance with laws and regulations, and other matters constitute the "Management Letter" required by the Auditor General of the State of Florida.

In planning and performing our audit of the financial statements of the Juvenile Welfare Board of Pinellas County for the year ended September 30, 1988, we considered the Juvenile Welfare Board's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

The memorandum that accompanies this letter summarizes our comments and suggestions that we believe you should consider for strengthening internal controls and operating efficiency and improving compliance with laws and regulations.

Although we noted the following weaknesses during the performance of our study of internal controls and compliance with laws, regulations and other legal requirements, we have determined that none of these weaknesses had a material effect on the financial statements.

#### PRIOR YEAR RECOMMENDATIONS

##### FIXED ASSET LISTINGS

We noted in the prior year management letter that the property listing did not contain totals for each class of property as required by the Rules of the Auditor General. This finding still existed as of September 30, 1988.

During the fiscal year 1988 the problem was actively addressed with the software suppliers, however, the problem could not be resolved by changing the existing accounting software, Since the end of the





other employees, as designated by the Director of Administrative Services, to approve the ledger entries of cash disbursements.

#### FIXED ASSET CONDITION

We noted the fixed asset listing did not state the condition of the asset on a few items. We understand that these items were received near the completion of the fixed assets inventory and the missing statement of conditions was an oversight. However the Rules of the Auditor General require that the fixed asset listing state the condition of all assets. We suggest that a checklist of the Rules of the Auditor General relating to the fixed assets be developed and utilized to avoid this type of oversight in the future.

#### BUDGET APPROVAL AND AMENDMENTS

Our review of the minutes for the approval of the budget and amendments thereto revealed that the minutes did not consistently state all the information necessary to understand the change. For example, the approval of the original budget for 1987-1988 was approved in stages, first approving the administration budget, then the program budgets. The administration budget was approved unanimously, but the minutes omit the amount approved. This is also true for the programs, In reviewing subsequent amendments and transfers we found that the budget year was sometimes omitted, the transfer to or from various line items were not always specifically identified, and in one instance the annual amount as approved and stated in the minutes but the amount budgeted was a lessor figure since a portion of the year had passed.

We recommend that the approval of the budget, related amendments and transfers be documented more formally. We found that in many of the above examples that the Board had other documents in the meeting which provided the basis for making the budget approvals, however, these documents were not incorporated into the minutes. Due to the volume of these documents we understand the need for their exclusion. Yet, with their exclusion the approved budgetary changes are difficult to follow. We therefore suggest that the Finance Department prepare a written document of budget approvals made by the Board at each meeting. This document, which would be approved by the Board and incorporated into the minutes, would identify the amount of the change, budget year and various categories of the budget which were changed at the meeting. Adoption of the suggestion would avoid the potential problem of the budget changes being recorded incorrectly.

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### CONTRACTS – AWARENESS OF COMPLIANCE REQUIREMENTS

The Juvenile Welfare Board has entered into contracts with other governmental entities. We have reviewed, on a test basis, contracts for the compliance with the terms of the contract, Single Audit Act of 1984 and OMS circular A-128. Based on this review and our study of internal controls we found no condition that we believe to be a material weakness.

Our review included the agreement with Pinellas County to administer the Federal Financial Assistance to the Pinellas County Urban League. During our review of this agreement we noted that JWB was responsible for the monitoring of compliance with various OMS circulars, the Single Audit Act of 1984, other various specific requirements and applicable federal laws and regulations. However, we found that JWB has a verbal agreement with the County for their assistance in the monitoring. This sharing of monitoring responsibilities needs to be put into writing to prevent misunderstandings. Since the sharing of monitoring responsibilities is not in writing JWB is responsible for any noted material weakness. A verbal agreement also makes JWB susceptible to misunderstandings in the event there is a change in personnel in either the County or JWB. We therefore suggest that the division of responsibility with the County be documented in the agreement between the County and JWB.

The agreement also contains many specific and general monitoring requirements. Some of the general requirements are very broad; for example, the agreement requires the monitoring for compliance with other applicable federal laws and regulations. This is difficult to accomplish without guidance as to which laws and regulations would be considered applicable. Adhering to the terms of this agreement could cause an unreasonable burden to be placed

on the staff of JWB. We recommend, that in negotiating the agreement, the compliance requirements be as specific as possible, be documented in the agreement, and that JWB obtain a firm understanding of their required responsibilities (versus the County's). JWB may want to consider involving their legal counsel to review and consult with the appropriate personnel, assist in the negotiating, and review the document before signing.

In light of the above, we also suggest other similar agreements be reviewed and discussed with the appropriate personnel to assure that all responsibilities of JWB are properly documented and identified.

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#### OTHER MATTERS

#### INTERNAL AUDIT FUNCTION

The internal audit function assumes an ever-increasing importance as the Juvenile Welfare Board expands its operations and responsibilities, as the accounting system becomes more complex and external compliance requirements continue to increase'. Pressures are continuing to mount on JWB executives and the board of directors, requiring maintenance of the utmost vigilance over its operations. We therefore suggest that the internal auditor function be expanded to assure compliance with laws, rules and regulations and with policies and procedures of the organization. Equally important, a properly functioning internal audit system can help pinpoint areas of potential revenue improvement and cost reductions. Other benefits to the expansion of the internal





The objectivity of internal auditors is dependent upon their ability to perform their work independently of the individuals responsible for the functions being audited. The Board should carefully consider the organizational level to which internal audit reports to achieve the maximum benefit from this function.

Adoption of this suggestion would enhance the organizations system of, internal control, assist in reducing the continually mounting pressure regarding compliance with external governing bodies and aid in increasing the effectiveness and efficiency of the annual external audit process.

#### EXCESS OF EXPENSES OVER REVENUES AND THE IMPACT ON FUND BALANCE

In any fiscal year in which revenues fall short of expenses the accumulated fund balance of JWB is reduced on a dollar for dollar basis unless other sources of cash are found. Since JWB cannot borrow money it must rely on its taxing capacity and its ability to obtain monies from other sources such as user fees or grants. Alternatives for additional monies from taxes include expansion of the tax base though growth in the county, which has geographic limitations and the requirement to serve an increased population of youth. They also could encompass a change in the statutory millage rate ceiling of 5% per \$1,000 of assessed valuation. That increase requires approval by public referendum.

We suggest that JWB maintain a level of planning for its future operations to insure that the quality and requisite quantity of services delivered to the juveniles of Pinellas County does not decline. Since a significant amount of lead time is needed to prepare for changes in statutes, to apply for grant funding and to study and institute new policies with regard to user fees from program sources, it is necessary to plan at least three years and possibly even five years into the future. This planning includes quantifying the expected revenues and expenses for each significant period of operations using the best available data on anticipated populations, tax base, salary levels, facility costs and so forth.

We urge JWB to continue to emphasize the importance of planning to preclude any reduction below prudent fund balance levels which are necessary to maintain the quantities of assets required such as offices, equipment, working cash funds and other items needed to adequately carryout its responsibilities to the youth of Pinellas County.

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COMMENTS REQUIRED BY THE AUDITOR GENERAL RULE 10.554

The following comments are in response to the rule of the Auditor General section 10.554:

(1)(K)2 All recommendations made in the preceding year management letter have been addressed by the Juvenile Welfare Board.

(1)(K)7 -- The September 30, 1988 financial report filed with the Department of Banking and Finance pursuant to section 218.32, Florida Statutes, is in agreement with the annual financial audit report of the same period.

(1) (K) 8 The Juvenile Welfare provisions of Chapter 10.400, rules as noted in the above comments.

Board has complied with the of the Auditor General, except

COMMENTS

We commend the conscientious approach the accounting personnel of JWB have taken in response to the expanded requirements of the Auditor General and the U.S. General Accounting Office with regard to the audit process. They have attended several seminars dealing with audit and reporting requirements of local units in Florida and the Single Audit Act. We believe this has been a significant benefit to JWB in accomplishing the annual financial reporting and CAFR preparation process in a efficient and effective manner.

We appreciate the opportunity to present these recommendations for your consideration and would

discuss them further with you at your convenience.

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Regular Meeting 2-9-89- Item II.A.

MEMORANDUM

TO:

Juvenile Welfare Board Members

James E. Mills, Executive Director~~  
Stephanie W. Judd, Director, Administrative

FROM:

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## Report/Management

RE:

1987-88 Comprehensive Annual Financial  
Letter

DATE:

February 9, 1989

Attached is a copy of the 1987-88 Comprehensive Annual Financial Report and the accompanying management letter. The audit was completed by the firm of Gregory, Sharer, and Stuart. The Comprehensive Annual Financial Report has been prepared consistent with applicable state statutes and the reporting standards of the Government Finance Officers Association of the United States and Canada. This certifies the accuracy and integrity of the fiscal policies and procedures of the Juvenile Welfare Board.

The accompanying management letter raises several issues and makes specific recommendations to which the following comments respond:

### PRIOR YEAR RECOMMENDATIONS

#### FIXED ASSET LISTINGS

Management concurs. Efforts to have the program rewritten during the year were unsuccessful. The program will be rewritten during the current fiscal year; thereby, satisfying this item.

### CURRENT YEAR RECOMMENDATIONS

#### CASH RECEIPTS

##### Staff Development and Training

During this past fiscal year the former Secretary II in Staff Development & Training (SD&T) discontinued keeping supporting documentation for cash receipts. While it was the responsibility of the Finance staff to require that the documentation be presented with the cash receipts, previous monitorings had determined that all records were kept within the SD&T area. The current Secretary II has reinstated the necessary documentation. The Finance Department will periodically review SD&T documentation and confirm that appropriate records are being maintained.

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#### Marriage and Family Counseling

Management concurs. As a result of the identification of the issue, the Director of Administrative Services, the Finance and Systems Manager, and the auditor met with the Director of Marriage and Family Counseling immediately upon detection of the errors. Corrective action was outlined for the Director as well as written documentation of measures necessary to correct the problem. A subsequent unannounced monitoring has revealed that all corrections have been implemented.

#### APPROVAL OF LEDGER ENTRIES OF CASH DISBURSEMENT

Management concurs. The policies and procedures have been amended to allow delegation of this review responsibility to persons designated by the Director of Administrative Services.

#### FIXED ASSET CONDITION

Management concurs. The inventory was run during the month of September. It did not contain items which were received during the month of September. Once the printout was produced in October for items purchased in September, it was an oversight that the condition was not listed on the computer printout for these newly purchased items. Modifications to the End of the Year inventory will be taken to ensure that oversights such as this do not occur in the future.

## BUDGET APPROVAL AND AMENDMENTS

Management concurs that the approval of the budget, related amendments and transfers be documented more formally in the Board minutes as well as supporting documentation. The Executive Assistant will, henceforth, record all dollar amounts and fund designation. All actions recorded in the minutes pertain to the current fiscal year. Information regarding the impact of proposed actions in subsequent fiscal years will be recorded in the backup documentation presented to the Board in the Fiscal Impact section. This information will not be a part of the minutes; thereby, eliminating any confusion that the Board actions apply to anything but the current fiscal year. The approval of the proposed budget for the next fiscal year will be so designated in the minutes.

## CONTRACTS-AWARENESS OF COMPLIANCE REQUIREMENTS

Management concurs. All agreements regarding monitoring of contracts in which federal monies are administered on behalf of another governmental unit will specifically detail monitoring responsibilities of the JWB and the other governmental unit. No agreements will exist beyond those specifically detailed in the written contract. In addition, JWB staff will ensure that all

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laws and regulations for which they are responsible for monitoring are specifically identified in writing and made part of the contract. These types of contracts for the current fiscal

year will 'be reviewed and modified if necessary.

## OTHER MATTERS

### INTERNAL AUDIT FUNCTION

JWB staff concurs with the concept and value of an internal audit function. Further, as identified in the management letter staff has developed and continues to refine a compliance manual as suggested in the 1986-87 audit. To ensure that increased internal monitoring or quality control is performed, it will be necessary to identify a portion of time of a current employee be redirected to this function. The auditors have recommended that a staff position be created to perform this function. In the absence of serious citations of compliance or accounting deficiencies, management does not concur that the cost of such a staff addition is justified by the potential benefits that might be derived.

Should the Board desire additional strengthening of the internal monitoring and quality control function, a portion of the existing Fiscal Analyst's time - one to two days per week (20% TO 40%) - could be redirected. Such time would be used to perform an internal audit function in such high priority areas as the auditor may identify and which are not already being monitored by existing staff. A portion of this time could be allocated to the further refinement and detailed development of the compliance manual. This reassignment would, however, negatively impact the amount of time currently devoted to fiscal monitoring and administrative technical assistance provided the contract agencies. Management requests guidance from the Board regarding potential redirection of the available staff resources from contract agency monitoring and support to internal monitoring and quality control.

### EXCESS OF EXPENSES OVER REVENUES AND THE IMPACT OF FUND BALANCE

Management concurs. On December B, 1983 the JWB reviewed the status of the fund balance and established a target of 5% of budgeted expenditures as a prudent fund balance. At that point in time the fund balance constituted over 20% of expenditures. Since that time, the tax rate was lowered and stablized. During the same period forecasting techniques have been improved, revenue projections tightened and, based on historic experience and a variety of strenghtened expenditure controls, implemented. These included such actions as partial year funding rather than full year funding of new programs and reduced lapse rates in all aspects of the operation through more vigorous budget review and cost projections. These actions have reduced the amount of excess revenues over expenditures. Simultaneously, fund balance

dollars have been selectively employed to begin to reduce to fund balance to a level more consistent with Board policy.

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Management concurs that the employment of these techniques and their success creates significant demands on the operational planning process. For example, the Executive Director has been advised of the projected fund balance early in each fiscal year as budget parameters are brought to the Board, advance projections of resources based on differing assumptions of program growth and increase in the property valuation have been made, fund balance dollars are invested in program activities whose discontinuance would not disrupt the core of continuing programs and expenditure control strategies are constantly devised and reviewed. Management concurs that this planning must continue particularly as achievement of the Board's objective nears.

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NOTES.

TO THE

FINANCIAL STATEMENTS

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These notes supplement the financial statements and are intended to  
be read together with the  
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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POUICIES

The Pine lias County Board of Juvenile Welfare Board (Board) 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 eight members, Three of these members shall be the County Superintendent of Public Instruction, a Judge 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 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 consun wjth 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 (JWB) conform to generally accepted accounting principles applied to governmental unijs. The following is a summary of the more signfficant of these policies:

#### A Fund Accounting

A governmental accounting system should make ij possible (a) to show that all applicable legal provisions have been complied with (b) to determine

fairly and with full disclosure the financial position and results of financial operations of the agency, To accomplish these goals the accounts of the Juvenile Welfare Board are organized and operated on a fund basis in accordance with the principles of fund accounting, A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and for other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations,

#### Governmental Funds

General Fund – The General Fund is the general operating fund of the Board, It is used to account for all of its financial resources,

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#### JUVENILE WELFARE BOARD NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 1988

#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### Fiduciary Funds

Agency Fund – The Agency Fund accounts for the Juvenile Welfare Board's employees' Deferred Compensation Plan created in accordance with Section 457, Internal Revenue Code, This is a custodial fund (assets equal liabilities) and does not involve measurement of results of operations,

#### Account Groups

General Fixed Assets Account Group – Accounts for general fixed assets acquired for Juvenile Welfare Board purposes,

General Long Term Debt Account Group – Accounts for outstanding principal balances of long term debt,

## B. Basis of Accounting

Governmental funds and Agency funds follow the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual, that is, measurable and available to finance the Board's operations of the fiscal period. Expenditures are recorded when the liability is incurred. Budgets for governmental funds are also prepared on the modified accrual basis.

In applying the susceptible-to-accrual concept to Intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the Board; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and substantially irrevocable except for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if they meet the available criteria,

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 is recorded as earned since it is measurable and available,

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## C. Reporting Entity

The Juvenile Welfare Board has reviewed its reporting entity definition in light of NCGA Statement 3, "Defining The Governmental Report Entity". The entities included in the Board's Report are those for which the Board has oversight responsibility.

Oversight responsibility is determined by the extent of financial interdependency. control over the selection of the governing authority and management. ability to significantly influence operations and accountability for fiscal matters that the Juvenile Welfare Board exerts,

Based on the above criteria. the following agencies are included in the accompanying financial statements:

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JUVENILE WELFARE BOARD  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 1988

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Marriage and Family Counseling, Inc.  
Pinellas County License Board  
Pinellas County License Board Food Program

The Board has entered into written agreements with child service 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, 1988. 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. 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,

D, Budget Process

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 departmental and program budget for the fiscal year commencing October 1, The budget includes proposed expenditures and means of financing them.
- 2, Two formal public hearings are held to obtain taxpayers' comments,
- 3, Florida State Statutes, Chapters 120 and 200 govern the

preparation. adoption.  
and administration of the Board's annual budget.

4, Prior to October 1. the budget is legally enacted through passage of a resolution by the Board and delivered to the Board of County Commissioners of Pinellas County,

5, Budgetary control is maintained at the departmental and program level (e,g, salaries. benefits, copy costs. telephones), The Executive Director is authorized to transfer any unencumbered appropriated balance or portion thereof between general classifications of expenditures within a department or program, The Board may, by resolution transfer from contingency any appropriated balance or portion thereof to a deparment or program,

6, The annual budget serves as the legal authorization for expendijures, All unexpended appropriations lapse at fiscal year end,

7. Budgets presented for governmental funds In these financial statements have been prepared on the modified accrual basis of accounting. except for encumbrances, Encumbrances are part of the overall budgetary control process and thus are included in the BUDGETARY BASIS ACTUAL column wjth the related expendijures when a comparison wjth budget is made,

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JLNENILE WELFARE BOARD  
NOTES TO ANANCIAL STATEMENTS  
SEPTEMBER 30, 1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POUCIES (CONTINUED)  
E. Encumbrances

Encumbrance accounting. under which purchase orders, contracts. and other commitments for the expendijure 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.

Encumbrances are included in the ACTUAL column of the Combined  
Statement of  
Revenues and Expenditures – Budget and Actual – General Fund (page 5)  
for a more  
meaningful budget comparison: however, they have not been considered  
expenses  
or expenditures in the other financial statements,

Reconciliation of budgetary basis actual to GAAP basis actual:

General Fund

Excess of Expenditures over Revenues–Budgetary Basis

Adjustments

Reserve for Encumbrances Against 1988 Budget

Encumbrances Against Prior Year Budget Paid During 1988  
Fiscal Year

Excess of Expenditures Over Revenues–GAAP Basis

F. Investments

Investments are stated at cost, except for investments in the deferred  
compensation  
agency fund which are reported at market value,

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135,630)

\$(225,815)

G. Fixed Assets

The accounting and reporting treatment applied to the fixed assets  
associated with a  
fund are determined by its measurable focus, Governmental funds are  
accounted for  
on a spending or financial flow measurement focus, This means that  
only current  
assets and current liabilities are generally included on their balance



sheets, Their reported fund balance (net current assets) is considered a measure of .available spendable resources." Governmental fund operating statements present increases (revenues and other financing uses) In net current assets, Accordingly. they are said to present a summary of sources and uses of .available spendable resources. during a period,

Fixed assets used In governmentaI 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 purchasad are recorded as expenditures In the General Fund at

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JUVENILE WELFARE BOARD  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30.1988

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POUCIES (CONTINUED)

the time of purchase, Such assets are capijalized at cost in the  
General Fixed Asset  
Account Group. Gifts or contributions are recorded in the General  
Fixed Asset  
Account Group at estimated market value at the time received,

H, Long-Term Debt

Long-term Iiabilijies that will be financed from governmental funds  
are accounted for  
In the General Long-Term Debt Group of Accounts,

I. Fund Balance - Designated for Subsequent Year's Operations

Fund balance designated for subsequent year's operations represents  
amounts  
which are available and are appropriated to finance the upcoming  
year's operations.

J, Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are  
captioned .Memorandum  
Only. to indicate that they are presented only to faciliijate financial

analysis, Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles, Neither is such data comparable to a consolidation,

#### K. Comparative Data

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

#### NOTE 2 - 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, 1987. assessed valuation of \$24,197,634,341 represented an Increase of 7.97% over the October 1, 1986 valuation, For the year ended September 30, 1988, a rate of .4348 mills was assessed,

Property taxes receivable and a corresponding reserve for uncollectible property taxes are not included in the financial statements as there are no significant delinquent taxes as of September 30, 1988,

#### A Tax Collection

Property taxes attach an enforceable lien on property as of March 1. Property taxes are levied on October 1 and become payable on November 1 st of each year, A declining discount is allowed when taxes are paid during the following months: November 4%. December 3%, January 2% and February 1%. Taxes become delinquent on April 1 st of each year and tax certificates for the full amount of any unpaid taxes must be sold no later than June 1 st of each year, The assessment and collection of taxes are administered by the Pinellas County Property Appraiser and

Tax Collector,

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JUVENILE WELFARE BOARD  
NOTES TO ANANCIAL STATEMENTS  
SEPTEMBER 30, 1988

NOTE 2 - PROPERTY TAX (CONLLNUED)

B. Property Tax Calendar

January 1 -

Property taxes are based on assessed value at this date as determined by the Pinellas County Property Appraiser,

Assessment roll validated by the Juvenile WeWare Board,

July 1 -

September 30 - Millage resolution approved by the Juvenile WeWare Board.

October 1 - Beginning of fIScal year for which taxes have been levied.

November 1 - Property taxes due and payable.

November 30 - Last day for 4% maximum discount,

April 1 -

June 1 -

Unpaid property taxes become delinquent.

Tax certfficates are sold by the Pine lias County Tax Collector,

NOTE 3 - DEPOSITS AND INVESTMENTS

The Juvenile WeWare Board entered into a banking services agreement with Citizens and

Southern National Bank of Florida for a three-year period beginning November 14, 1985,

In accordance with the agreement. the JWB is charged fees for the various banking

services provided. and all collected funds in the JWB's general operating account are

swept daily into a market line investment account for public funds, which earns interest

based on the current federal funds rate,

DEPOSITS: At year-end. the carrying amount of JWB's deposijs was \$2.493,737 and the

bank balance was \$2,825,054, Of the bank balance, \$100,000 was covered

by federal  
depository insurance and \$2,725,054 was covered by collateral pledged  
with the State  
Treasurer pursuant to Chapter 280. Florida Statutes, Deposits in banks  
and savings and  
loans are collateralized as public funds through a State procedure  
provided for in Chapter  
280, Florida Statutes, Financial institutions qualifying as public  
depositories place with  
the State Board of Administration securities which have a market value  
equal to 50% of  
the average daily balances for each month of all public deposits in  
excess of any  
applicable deposit insurance, The Public Deposit Security Trust Fund  
has a procedure to  
allocate and recover losses in the event of a default or insolvency,  
When public deposits  
are made in accordance with Chapter 280. no public depositor shall be  
liable for any loss  
thereof,

INVESTMENTS: Florida Statutes authorize JWB to invest in the local  
Government Surplus  
Funds Trust Fund administered by the State Board of Administration.  
obligations of the  
U.S, Treasury and Agencies. and interest bearing time deposits and  
savings accounts  
held In Federal or State chartered banks and savings and loan  
associations doing  
business In Florida provided that such deposits are secured by  
collateral as may be  
prescribed,

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JUVENILE WELFARE BOARD  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 1988

NOTE 3 - DEPOSITS AND INVESTMENTS (CONTINUED)

The Juvenile Welfare Board held a certificate of deposit for approximately 4 months during this fiscal year. At September 30, 1988, JWB held no certificates of deposit or other investments,

NOTE 4 - INVESTMENTS - DEFERRED COMPENSATION PLAN

The Juvenile Welfare Board offers its employees a deferred compensation plan created in accordance with Section 457, Internal Revenue Code. The plan, which is available to all employees through the International City Managers Association (ICMA)

and the National Association of County Officers (NACO). permits the employees to defer a portion of their salary until future years, The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

During 1988, JWB established a deferred compensation plan through NACO, the plan was previously available to JWB employees under the sponsorship of Pinellas County, The market value of the assets of JWB employees transferred from the County sponsorship to JWB at October 1, 1987 was \$68,604,

At year end, the carrying amount and market value of JWB's investment in deferred compensation was \$88,448 with NACO and \$407,987 with ICMA,

All amounts of compensation deferred under the plan, all property and rights purchased with those accounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Juvenile Welfare Board (without being restricted to the provisions of benefits under the plan). subject only to the claims of the Juvenile Welfare Board's general creditors, Participants' rights under the plan are equal to those of general creditors of the Juvenile Welfare Board in an amount equal to the fair market value of the deferred account for each participant.

The Juvenile Welfare Board has limited its financial liability in each instance to the value of the particular insurance or annuity contract. The Juvenile Welfare Board believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future. As a going concern, the Juvenile Welfare Board offers the deferred compensation plan in good faith and would not be expected to access or permanently diminish the assets of the plan for purpose other than to provide benefits, even though it has the legal right to do so, Consequently, the Juvenile Welfare Board is in an agency capacity for the participating employees and the deferred amounts will ultimately be

paid to the  
employees as agreed,

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

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

	Balance October	Balance September	
1.1987 Additions			30. 1988
Land and Improvements	\$ 243,496	\$ \$	\$ 243.496
Building and Improvements	727.496		727.496
Furnijure, Fixtures and Equipment	419,852	126.132	13.562\ 542.422
	\$1 .390,844	\$126,132	\$ 13,562) \$1,513.414

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JUVENILE WELFARE BOARD  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 1988

NOTE 6 - SETTLEMENT PAYABLE

In settlement of a claim brought against the Juvenile Welfare Board by a former Executive Director, the Board has a continuing obligation to make monthly payments of \$660 through 1993. This liability has been stated in the financial statements at its discounted present value using an annual interest rate of 11.5%,

The following is a schedule of future payments under this obligation as of September 30, 1988:

Year Ending  
September 30  
1989  
1990  
1991  
1992  
1993

\$ 7.920  
7,920  
7.920



7,920  
7.920  
\$ 39.600

Less amounts representing  
inputed interest

Present value of payments

(14.299)  
S 25.301

The current principal portion of this obligation is included in the General Fund Uabilities,  
The long-term portion is reflected in the General Long-Term Debt Group of Accounts,

#### NOTE 7 - GENERAL LONG-TERM DEBT

Long-term debt includes accumulated unpaid compensated absences and the noncurrent portion of a ligation settlement payable, See Note 6 for a summary of future payments related to the settlement payable,

It is the Board's policy to permij employees to accumulate a limijed amount of earned but unused vacation and sick-pay benefits. which will be paid to employees upon separation from Board service, The cost of such benefits is recognized in the General Fund when payments are made to employees, A long-term liability of \$204,813 of accrued compensated absences at September 30. 1988 has been recorded in the General Long-Term Debt Group of Accounts. representing the Board's commijment to fund such costs from future operations, Additionally. the prior year's liabilijy of \$182.956 is presented for comparative purposes,

Changes in General Long-Term Debt:

Accrued  
Compensated  
, Absences

Lijigalion  
Settlement  
Pavable

Total  
\$ 212,969  
35,600  
(18,455)

Outstanding. October 1. 1987  
Additional Accruals  
Retirements

\$ 182,956  
35,600  
(13,743)

\$ 30,013  
(4,712)

Outstanding, September 30,  
1988

\$ 204,813

\$ 25,301

\$ 230,114

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JUVENILE WELFARE BOARD  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30. 1988

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NOTE 8 - FUND EQUITY

A. Reserved Portion of Fund Equity, An amount of \$8,495 has been reserved for encumbrances outstanding as of September 30. 1988,

B, Designated for Disability Benefits, Under generally accepted accounting principles, a governmental unij can designate a portion of fund equity as a reserve for loss contingencies when ij does not have a separate Internal service fund to account for se~ insurance program claims, Charges for claims Incurred are made directly to general fund expenditures. and claims incurred but not reported as of September 30 are accrued, As of September 30, 1988. there was no accrued liability for the disability program.

Activity in the reserve balance for the year was as follows:

Beginning balance October 1. 1987  
Addijions

\$43,889  
12,372  
\$56,261

Ending balance September 30, 1988

An amount of \$4.149 was expensed for four disability claims in 1987-88,

C. Designated for Subsequent Year's Expenditures, The 1988-89 Budget Resolution appropriated the amount of \$1,684.162 from the 87-88 year end fund balance for expenditures authorized in excess of anticipated revenue during the 88-89 fiscal year,

#### NOTE 9 - COMMITMENTS

A. Defined Benefit Pension Plan, All Juvenile Welfare Board (JWB) employees participate in the Florida State Retirement System ("System"), a multiple-employer public employee retirement system, The payroll for employees covered by the System for the year ended September 30, 1988 was \$2.160,740, the Juvenile Welfare Board's total payroll was \$2.171.271.

All JWB full-time and part-time employees are eligible to participate in the System, Employees who retire at or after age 62 with 10 years of credited service are entitled to a retirement benefit, payable monthly for life, equal to 1.6 percent of their average final compensation for each year of credited service, Average final compensation is the employee's average annual compensation of the five highest years of compensation of credited service, Benefits fully vest on reaching 10 years of service, Vested employees may retire at or before age 62 and receive reduced retirement benefits, The System also provides death and disability benefits, Benefits are established by Florida statute.

The JWB is required by Florida statute to contribute the amounts necessary to pay benefits when due, Contribution rates are established statewide and n

accumulated funds are insufficient to pay the benefits due. future contributions to the plan will be adjusted accordingly, The actuarial determined contribution required and made for the year ended September 1988 was \$289,107, This contribution represented 13,38% of covered payroll.

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JUVENILE WELFARE BOARD  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 1988

NOTE 9 - COMMITMENTS (CONTINUED)

The "pension benefits obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date, The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among Public Employee Retirement Systems (PERS) and employers, The System does not make separate measurements of assets and pension benefit obligations for individual employers, The pension benefit obligation at July 1, 1987 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$24.6 billion, The System's net assets available for benefits on that date (valued at market) were \$13,9 billion, leaving an unfunded pension benefit obligation of \$10,6 billion, If certain actuarial assumptions are realized and certain increases to the contribution rates are made, the unfunded actuarial accrued liability will be liquidated within 30 years, Ten-year historical trend information showing the System's progress in accumulating sufficient

assets to pay benefits when due is presented in the System's June 30, 1988 comprehensive annual financial report,

B, Social Security, The Board participates in the Social Security system, Matching employer contributions amounted to \$160,356 during the year ended September 30, 1988,

#### NOTE 10 -LEASE COMMITMENTS

The Board's lease agreement on ijs Upper Pinellas County Office facilities expires August 31, 1990, It provides for a minimum monthly rental of \$4,162 and is subject to yearly adjustments based on the Consumer Price Index (U,S, Cijy Average), The adjustments cannot exceed 5% of the prior year's annual rent.

The total building rental expenditures on leases were \$39.976 for the year ended September 30, 1988,

A schedule of the minimum lease commijments as of September 30. 1988 is as follows:

Year endina Seotember 30.  
1989  
1990

37,944  
34.782  
\$ 72.726

#### NOTE11-NON-OPERATING EXPENSE

##### A. Program and Administrative Contingency

The budgeted 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 \$71,675 in transfers to administration and various funded programs during the year,

##### B. Commissions of Property Appraiser and Tax Collector

The budget of the property appraiser's office, as approved by the Department of Revenue. is the basis upon which taxing authorities of the county (except municipi-

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JUVENILE WELFARE BOARD  
NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 1988

NOTE 11 -NON-OPERATING EXPENSE (CONTINUED)

parities and the district school board) are billed by the property appraiser for services rendered, Each taxing authority is billed an amount that bears the same proportion to the total amount of the budget as its share of ad valorem taxes bore to the total levied for the preceding year, The Board paid \$133,281 to the property appraiser in the year ended September 30, 1988,

The tax collector's actual costs of collection must not exceed 2% of the tax revenues collected, The Board's fee charges for the year amounted to \$92,270 or ,91 % of tax revenues collected, as compared to ,94% last year,

NOTE 12 -CONTINGENCY

On November 4, 1986, Juvenile Welfare Board received a promissory note and 2 mortgages from the Youth Homes of Florida, Inc, (YHF), a Juvenile Welfare Board funded agency. in satisfaction of disallowed costs in prior years, Dated September 16, 1986, the promissory note indicates the sum of \$97,571 is to be paid to the Juvenile Welfare Board by Youth Homes of Florida, Inc.. at no interest. payable ninety days after written demand, As securijy and collateral for this note, YHF has executed separate mortgages to four parcels of real property, If YFH sells any of said parcels, they will payoff 1/4 of the entire unpaid balance as to each parcel sold or shall pay the entire net proceeds from sale or sales, whichever amount is less. At this writing, no written demand has been issued to Youth Homes of Florida, Since the revenue from this note is not measurable and available, no receivable or revenue has been recognized, Revenue from this transaction



will be recorded upon receipt of payments,

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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"General Purpose  
Financial Statements" presented in the preceding subsection,

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JUVENILE WELFARE BOARD

GENERAL FUND  
COMBINED SCHEDULE OF REVENUES, EXPENDITURES. AND CHANGES IN FUND  
BALANCE  
BUDGET (NON-GAAP) AND ACTUAL WITH COMPARATIVE ACTUAL AMOUNTS FOR 1987  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1988

This statement is presented on page 5, Since the bud~etary basis  
differs materially  
from GAAP, this Statement presents the general fund With comparisons  
of the legally  
adopted budget and actual data on the budgetary (Non-GMP) basis.

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III Q)  
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Q) "'  
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>> u 0):"g; lo I >-  
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tJl 0) ..... ~ oo~ tJlo) CIl 0) .....<:  
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CII 0) .....;l 0) .....;l..... .c ... ;;l ... [i! ... ;;l ...  
U E > 0)..... 00 CII.....W CO U 0)..... CO 0)..... CO  
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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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Agency funds are used to account for 'assets held by a~;afi a!1;jent for  
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FIDUCIARY FUNDS BALANCE SHEET

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80. ~.2.s). 'Please refer back to pages 2 and 3. . '?'"

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
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III. STATISTICAL SECTION

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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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As of September 30, 1988, there was no long-term General Obligation debt outstanding, and there had been no General Obligation debt outstanding for the prior ten years. Under present legislation, the Juvenile Welfare Board is not allowed to establish debt.

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GREGOR~ SHARER & STUART

Gregor~ Sharer & Stuart, P.A.

Jeffrey P. McClanathan, P.A.

REPORT ON INTERNAL ACCOUNTING CONTROLS BASED SOLELY ON A STUDY AND  
EVALUATION  
MADE AS A PART OF AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS

Board Members  
Juvenile Welfare Board  
Pinellas County, Florida

We have audited the general purpose financial statements of the Juvenile Welfare Board of Pinellas County, Florida, (Juvenile Welfare Board) for the year ended September 30, 1988, and have issued our report thereon dated November 30, 1988. As part of our audit, we made a study and evaluation of the system of internal accounting control of the Juvenile Welfare Board to the extent we considered necessary to evaluate the system as required by generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions. For the purpose of this report, we have classified the significant internal accounting controls in the following categories:

- Revenue and receivable
- Cash receipts
- Purchases and payables
- Cash disbursements
- Payroll
- Property and equipment
- Other assets and liabilities
- General ledger and journal entries

Our study included all of the control categories listed above. The purpose of our study and evaluation was to determine the nature, timing, and extent of the auditing procedures necessary for expressing an opinion on the entity's financial statements. Our study and evaluation was more limited than would be necessary to express an opinion on the system of internal accounting control taken as a whole or on any of the categories of controls identified above.

CERTIFIED PUBLIC ACCOUNTANTS - A PARTNERSHIP OF PROFESSIONAL

ASSOCIATIONS

City Center, Suite 606 . 100 Second Avenue South, St. Petersburg,  
Florida 33701-4344  
813/821-6161 f'AX 813/822.4573

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~ Juvenile Welfare Board

November 30, 1988

Page Two

The management of the Juvenile Welfare Board is responsible for establishing and maintaining a system of internal accounting control. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed properly to permit the preparation of financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any system of internal accounting control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study and evaluation made for the limited purpose described in the first paragraph would not necessarily disclose all material weaknesses in

the system. Accordingly, we do not express an opinion on the system of internal accounting control of the Juvenile Welfare Board taken as a whole or on any of the categories of controls identified in the first paragraph. However, our study and evaluation disclosed no condition that we believe to be a material weakness. Instances of nonmaterial weaknesses are discussed in a separate management letter provided to the board.

This report is intended solely for the use of management and the board of directors and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which, upon acceptance by the board of directors, is a matter of public record.

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GREGOR1: SHARER & STUART

Gregory, Sharer & Stuart. PA

Jeffrey P. McClanathan, PA

REPORT ON COMPLIANCE WITH  
PURPOSE FINANCIAL STATEMENTS  
AUDIT ISSUED BY THE GAO

LAWS AND REGULATIONS BASED ON AN AUDIT OF GENERAL  
PERFORMED IN ACCORDANCE WITH THE STANDARDS FOR

Board Members  
Juvenile Welfare Board  
Pinellas County, Florida

We have audited the general purpose financial statements of the Juvenile Welfare Board of Pinellas County, Florida, (Juvenile Welfare Board) for the year ended September 30, 1988, and have issued our report thereon dated November 30, 1988. Our audit was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Juvenile Welfare Board is responsible for compliance with laws and regulations. In connection with our audit referred to above, we selected and tested transactions and records to determine the Juvenile Welfare Board's compliance with laws and regulations noncompliance with which could have a material effect on the general purpose financial statements of the

Juvenile Welfare Board.

The results of our tests indicate that for the items tested, the Juvenile Welfare Board complied with those provisions of laws and regulations noncompliance with which could have a material effect on the general purpose financial statements. Nothing came to our attention that caused us to believe that for the items not tested the Juvenile Welfare Board was not in compliance with laws or regulations noncompliance with which could have a material effect on the Juvenile Welfare Board's general purpose financial statements.

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November 30, 1988

CERTIFIED PUBLIC ACCOUNTANTS – A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS  
City Center Suite 606. 100 Second Avenue South. St. Petersburg, Florida 337014344  
8131821-6161 FAX 8131822-4573

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GREGOR~ SHARER & STUART

Gregory, Sharer & Stuart, PA.

Jeffrey P. McClanathan, PA.

INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

Board Members  
Juvenile Welfare Board  
Pinellas County, Florida

We have audited the general purpose financial statements of the Juvenile Welfare Board of Pinellas County, Florida (Juvenile Welfare Board), for the year ended September 30, 1988 and have issued our report thereon dated November 30, 1988. Our audit of such general purpose financial statements was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions issued by the U.S. General Accounting Office, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of Federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

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November 30, 1988

CERTIFIED PuBLIC ACCOUNTANI'S - A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS  
City Center, Suite 606' )oo Second Avenue South, St, Petersburg,  
Florida 33701-4344  
8131821.6161 FAX 8131822.4573

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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oq/lo/87 oq/l0/88

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\$6<;7.6<;0

\$1l.800

\$1l.800

\$77.17q

\$77.17q

\$748.62Q

TOTAL

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
4140 FORTY.NINTH ST. N. . ST. PETERSBURG, FL33709 . (813) 521.1853  
An Equal Opportunity Employer

February 16, 1989

Mr. Ray Faulkner  
Gregory, Sharer and Stuart  
100 Second Avenue South  
City Center, Suite 606  
St. Petersburg, Florida 33701

Dear Ray:

I am sending this letter in confirmation to our telephone conversation today regarding the September 30, 1988 CAFR and Schedule of Federal Financial Assistance.

Our page 72 indicates the License Board Child Care Food Program amount to be \$657,650, whereas the correct amount should be \$656,970 as indicated on page 40 and all CAFRS have been mailed already. In your opinion, the amount of \$680 is immaterial and does not warrant reprinting costs.

Thanks for your help with this matter.

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Sincerely,

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Susan \ '1al ter~ck  
Finance & Systems Manager

SVI/gt

cc: Stephanie Judd  
Child Care Food Program

JO ANN WELCH, Chairman

JAMES E. Mills. ACSW. Executive Director

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE  
FOR 'L'HE YEAR ENDED SEPTEMBER 30, 1988

ACCRUAL BASIS

FEDERAL GRANTOR!PASS-TlffiOUGIl  
GRANTOR !PROGRAM TITLE

FEDERAL  
CFDA  
NUMBER

GRANT  
AWARD  
AMOUNT

PASS-nmOUGIL  
GRANTOR'S  
NUMBER

U.S. Department of Agriculture  
Passed Through State Department  
of Education:  
Food Nutrition

10.558

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\$142.1,2 Admin. Plus  
All Food  
Costs

TOTAL DEPT. OF AGRICULTURE

\$142.1,2

U.S. Department of Health &  
Human Services  
Passed Through State Department  
of Health & Rehabilitative  
Services:  
Mental Health Services -  
Emergency Shelter 13.992 S-87-UC-12-5018

\$11.800

TOTAL DEPT. OF HEALTH & HUMAN  
SERVICES \$11.800

U.S. Department of Housing and  
Urban Development  
Community Development Block  
Entitlement Grant Passed Through  
Pinellas County (P.C.) Board of  
County Commissioners:  
P.C. Urban League - Comprehensive  
Services Program 14.218 B-87-UC-12-0005 \$78.17,

TOTAL DEPARTMENT OF HOUSING  
& URBAN DEVELOPMENT \$78.17,

TOTAL FEDERAL & STATE FINANCIAL  
ASSISTANCE \$2~4.~27

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY  
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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Gregory, Sharer & Stuart, PA.

Jeffrey P. McClanathan, PA.

REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS RELATED TO MAJOR AND  
NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

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Board Members  
Juvenile Welfare Board  
Pinellas County, Florida

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We have audited the general purpose financial statements of the Juvenile Welfare Board of Pinellas County, Florida (Juvenile Welfare Board) for the year ended September 30, 1988, and have issued our report thereon dated November 30, 1988. Our audit was made in accordance with generally accepted auditing standards; the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office; the Single Audit Act of 1984; and the provisions of OMB Circular A-128, Audits of State and Local Governments, and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

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The management of the Juvenile Welfare Board is responsible for the Juvenile Welfare Board's compliance with laws and regulations. In connection

with the  
audit referred to above, we selected and tested transactions and  
records from  
each major Federal financial assistance program and certain nonmajor  
Federal  
financial assistance programs. The purpose of our testing of  
transactions and  
records from those Federal financial assistance programs was to obtain  
reasonable assurance that the Juvenile Welfare Board had, in all  
material  
respects, administered major programs, and executed the tested  
nonmajor  
program transactions, in compliance with laws and regulations,  
including those  
pertaining to financial reports and claims for advances and  
reimbursements,  
noncompliance with which we believe could have a material effect on  
the  
allowability of program expenditures.

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Our testing of transactions and records  
assistance programs disclosed no instances  
and regulations.

selected from major Federal financial  
of noncompliance with those laws

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CERTIFIED PUBLIC ACCOUNTANTS – A PARTNERSHIP OF PROFESSIONAL  
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Juvenile Welfare Board  
November 30, 1988  
Page Two

In our opinion, for the year ended September 30, 1988, the Juvenile Welfare Board administered each of its major Federal financial assistance programs in compliance, in all material respects, with laws and regulations, including those pertaining to financial reports and claims for advances and reimbursements, noncompliance with which we believe could have a material effect on the allowability of program expenditures.

The results of our testing of transactions and records selected from nonmajor Federal financial assistance programs indicate that for the transactions and records tested the Juvenile Welfare Board, complied with the laws and regulations referred to in the second paragraph of our report. Our testing was more limited than would be necessary to express an opinion on whether the Juvenile Welfare Board administered those programs in compliance in all material respects with those laws and regulations noncompliance with which we believe could have a material effect on the allowability of program expenditures; however, with respect to the transactions and records that were not tested by us, nothing come to our attention to indicate that the Juvenile Welfare Board had not complied with laws and regulations.

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GREGORY, SHARER & STUART

Gregory, Sharer & Stuart, PA

Jeffrey P McClanathan. P A

REPORT ON INTERNAL CONTROLS (ACCOUNTING AND ADMINISTRATIVE) – BASED  
AND EVALUATION MADE AS A PART OF AN AUDIT OF THE GENERAL PURPOSE  
STATEMENTS AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

ON A STUDY  
FINANCIAL

Board Members  
Juvenile Welfare Board  
Pinellas County, Florida

We have audited the general purpose financial statements of the  
Juvenile  
Welfare Board of Pinellas County, Florida (Juvenile Welfare Board) for  
the  
year ended September 30, 1988, and have issued our report thereon  
dated  
November 30, 1988. As part of our audit, we made a study and  
evaluation of  
the internal control systems, including applicable internal  
administrative  
controls, used in administering Federal financial assistance programs  
to the  
extent we considered necessary to evaluate the systems as required by  
generally accepted auditing standards, the standards for financial and  
compliance audits contained in the Standards for Audit of Governmental  
Organizations, Programs, Activities and Functions, issued by the U.S.  
General

Accounting Office, the Single Audit Act of 1984, and the provisions of OMB Circular A-128, Audits of State and Local Governments. For the purpose of this report we have classified the significant internal accounting and administrative controls used in administering Federal financial assistance programs in the following categories:

Accountin~ Controls:

- Revenue and receivables
- Cash receipts
- \_ Purchases and payables
- Cash disbursements
- Payroll
- \_ Property and equipment
- \_ Other assets and liabilities
- \_ General ledger and journal entries

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Juvenile Welfare Board  
November 30, 1988  
Page Two

Controls Used in Administering Federal Programs:

General requirements

Political activity

David Bacon Act

Civil rights

Cash management

Relocation assistance and real property acquisition

Federal financial reports

Specific requirements

Types of services

Eligibility

Matching level of effort

Reporting

Special provisions

Monitoring subrecipients

The management of the Juvenile Welfare Board is responsible for establishing and maintaining internal control systems used in administering Federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of internal control systems used in administering Federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to Federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss and misuse; and reliable data are obtained, maintained and fairly disclosed in reports.

Because of inherent limitations in any system of internal accounting and administrative controls used in administering Federal financial assistance programs, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate.

Our study included all of the applicable control categories listed in the first paragraph. During the year ended September 30, 1988, the Juvenile Welfare Board expended 81% of its total Federal financial assistance under major Federal financial assistance programs. With respect to internal control

systems used in administering major Federal financial assistance programs, our study and evaluation included considering the types of errors and irregularities that could occur, determining the internal control procedures that should prevent or detect 'such errors and irregularities, determining whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluating any weaknesses.

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, Juvenile Welfare Board  
November 30, 1988  
Page Three

With respect to the internal control systems used solely in administering the nonmajor Federal financial assistance programs of the Juvenile Welfare Board our study and evaluation was limited to preliminary review of the systems to obtain an understanding of the control environment, the accounting system, and control procedures. Our study and evaluation of the internal control systems used solely in administering the nonmajor Federal financial assistance programs of the Juvenile Welfare Board did not extend beyond this preliminary review phase.

Our study and evaluation was more limited than would be necessary to express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Juvenile Welfare Board. Accordingly, we do not express an opinion on the internal control systems used in administering the Federal financial assistance programs of the Juvenile Welfare Board. Further, we do not express an opinion on the internal control

systems used in administering the major Federal financial assistance programs of Juvenile Welfare Board.

Also, our audit, made in accordance with the standards mentioned in paragraph, would not necessarily disclose material weaknesses in the control systems used solely in administering nonmajor Federal assistance programs.

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However, our study and evaluation and our audit disclosed believe to be a material weakness in relation to assistance program of the Juvenile Welfare Board.

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This report is intended solely for the use of management, the board of directors, all applicable Federal agencies, and those governments from which Federal financial assistance was received and should not be used for any other purposes. This restriction is not intended to limit the distribution of this report, which, upon acceptance by the Juvenile Welfare Board is a matter of public record.

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