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JUVENILE WELFARE BOARD

COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 1994

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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 33709-5797
(813) 521-1853. FAX (813) 528-0803
An Equal Opportunity Employer

FebruaIy 9, 1995

HooIible Chairman & BclIird Manbers
Iuvenile Welfare BclIird of PiDeDas County
4140 49th Street Ncrth
SL P'dt.lIbu.g, Florida 33709

r..Iies and Gentlemen:

We 1ft pleased to submit lbe CDIIIpI'dIeosive Annual FinaIIiciaI Repln

of the Juvenile Welfare Board of Pinellas County (Juvenile Welfare Board or JWB) for the Fiscal Year Ended September 30, 1994. This Annual Financial Report was prepared by the JWB Finance Unit with the assistance of the Board's external auditor and represents the official report of the Juvenile Welfare Board's financial operations and condition of the Board to its members and the citizens of Pinellas County. The reliability for both the content of the presented data and the completeness and fairness of the presentation including all disclosures rests with the Juvenile Welfare Board. The data as presented is believed to be true in all material aspects, is presented in a condensed form to fairly set forth the financial position and results of operations of the Board as measured by the financial activity of its general fund, and that all disclosures necessary to provide the maximum understanding of the Board's financial activity have been included.

This report conforms to the "pyramid" approach to governmental financial reporting prescribed by the Governmental Accounting Standards Board (GASB). This report is divided into four sections: An Introduction Section, which contains an organizational chart for the Juvenile Welfare Board and a table of contents; the Introduction 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 schedules 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 ECONOMIC & DEMOGRAPHIC FACTORS

Pinellas County is located on the west coast of Florida. It comprises 280 square miles and is the most densely populated county in Florida. Tourism contributes greatly to the area's economy along with such manufacturing industries as electronics, biotechnology and computer software, health care and real estate sales.

In order for the Juvenile Welfare Board to effectively address the social service needs of children and families in Pinellas County, it looks closely at economic and demographic factors. JWB's Research and Development Unit tracks these indicators and produces a periodic report for the Board and the community planners.

Economic indicators for Pinellas County report a 1993-1994 average inflation rate of 3.0%. As of September, 1994, the

The Population of Pine Bluff County is distributed as follows: 18% age 0-17; 56% age 18-64; and 26% age 65 and over.

PROSPECTS FOR THE FUTURE

On September 4, 1990, the voters of Pine Bluff County approved by a 2 to 1 margin an increase in the JWB millage authority from .so 10 1.00 Mills per \$1000. A five year implementation plan which began in 91-92 is centered around three major needs: providing affordable child care, fighting crime and substance abuse and building better families (a combination of maternal and child health, intergenerational and neighborhood development initiatives). As previously stated, the Social Indicators Report also tracks factors which help JWB identify emerging trends that affect the welfare of Pine Bluff County children. These indicators, along with the five year plan, assist the Board in authorizing program expansions and creating new programs in the priority need areas,

The JWB five year plan places child care as its largest single objective. Resources are targeted to subsidize child care for low income employed families. An additional 1600 child care slots are planned to serve both full time and before and after school care at an estimated level of \$4 million by the fifth year of the plan. An increase in annual funding of \$1.25 million for specialized child care programs is also anticipated by the fifth year of the plan. Thus, almost 50% of the "budgeted" new dollars are to be directed to child care. During 94-95 (the fourth year of the plan), an amount of \$4,382,094 will be committed for new funding approved child care by JWB.

The issues of substance abuse and crime are inextricably linked. They feed one another and a progression of new, readily available substances act as catalysts for the crime and substance abuse processes. Initiatives in this area will focus on prevention programs to reduce the extent of the current problem suggests a need to significantly increase prevention and treatment efforts particularly regarding young parents or potential parents. The role of JWB in youthful offenders programming is being reexamined with specific emphasis on prevention and early intervention programs to be developed at neighborhood levels. An amount of \$2,380,161 will be allocated in the fourth year to address these issues.

Just as the American family no longer represents the "Olive and Hart" model of slightly more than a generation ago, so, too, the traditional family structure is changing. The nurturing environment that it once was. A third targeted area for additional resources is the development of environments and community structures

supportive of a changed 21st century form of family life. This includes reaching outreach programs to parents, meeting them and providing services at their convenience. developing individual support groups and intergenerational programs to recreate community support structures that are absent from transplanted and single parent families. JWB will allocate \$1,388,725 toward building better families during FY 94-95. on- will include: Healthy Families Plus, with additional support from the Robert Wood Johnson Foundation, which offers intensive support and home visits to new mothers considered at risk of banning their children (the visits will continue until the children are 5 years old); the Family Partnership Program designed to help families learn proper prenatal care and parenting skills (it is targeted to an area of low birth weight babies, teen births, low-income and single-parent households); and the Neighborhood and Family Centers which are empowerment models to promote prevention and early intervention. Initiatives through 1) helping residents identify the needs of their neighborhood and 2) helping them to increase their abilities to address the needs they identify. on- allocations will be supplemented with resources from other funding categories as JWB moves to an even more integrated less categorical approach to funding.

During FY 94-95. JWB will be allocating \$176,928 to four continuing initiative and demonstration projects. on- include projects such as the Impact program which is a 3 year research project to empower the family unit to improve family functioning and enhance personal growth; the Project Pairs program, which is a mentoring program for at-risk young African-American males; an evaluation is being done of the Family Strategy program, which empowers the at-risk family through

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Annual Financial Report of the JIMIIIe Welfare Board
for Fiscal Year 1981 ended September 30, 1984

home-based intervention; the Healthy Family PineUas program, which
utilizes intensive home visiting and outreach to at-risk
children from birth to age 5 of the child, with a goal of 1:1; and
a longitudinal study will be done of substance abuse
prevention programs currently operating within the PineUas County School
Districts.

ACCOUNTING SYSTEM " BUDGETARY CONTROL

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

In developing the internal control system, 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, internal

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

The concept of reasonable assurance recognizes that

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

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

Budgetary control is maintained at the subfund level by the
encumbrance of estimated purchase amounts prior to the
release of purchase orders to vendors. Purchase orders which result in

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Annual Financial Report of the Juvenile Welfare Board
for Fiscal Year ended September 30, 1994

GENERAL GOVERNMENTAL REVENUES

Revenue for general government services totaled \$21,283,279 in 1994, an increase of 16% over 1993. This is due primarily to the increase in ad valorem tax revenue. Property taxes are the main source of revenue for the Board and produced 96% of the General Fund revenues. Interest revenue, the Board's largest source of general fund revenue increased by 44%. This is due to increased interest yields during the year.

ASH Total Revenue of \$29,851,287 for Fiscal Year 1994 represents a 1% increase from the \$29,572,045,000 in revenues for Fiscal Year 1993. This increase was due to the following adjustments and minimal new CDIS revenue. The tax collection was 96% of the total tax levy.

Revenue Source-

Percent of Total

1993 1994

Ad Valorem Property Taxes \$20,527,924 \$17,964,827 96.45% 97.58%

Fees 58,976 64,068 .28 .35

Intergovernmental 228,719 95,188 1.07 .52

Interest on Investments 334,187 232,191 1.57 1.26

Other Revenues 133,473 54,117 .56 .22

Total 521,283,279 518,410,391 100.00% 99.63%

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The levels of expenditure for the services of the Juvenile Welfare

Board in comparison to the preceding year are shown in the following table:

RuwaMihIl'P.tr;

Percent of Total

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Administration \$2,594,652 \$2,255,269 12,85% 12.64%

Orpni"tltns & Services danced in

whole or in part 17,134,739 15,187,456 84.88 85.09

NoIl..()paating 4SS.80S 4(Wi.399 ...l.2Z .,j,2&

Total 520.185.196 517.849.124 .llW!2% 1lILW

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The expenditure for general fund increased 13% over 1993. Administration COIIS increased by 15% due to the addition of personnel and insurance COIIS. Expenditure for organizations and services increased 13% over expenditure in the preceding year due to the new referendum initiatives. Non-personnel expenditures increased 12% due to one time only computer expenses and increased duty fees.

The Board's general fund balance is \$2,965,871 which is an increase of \$380,294 over last year due to excess revenues over expenses before transfers to reserves and Board designations. An amount of \$1,116 has been designated from the General Fund for next fiscal year's expenditures, \$181,378 is designated for disability benefits (self-insurance), \$25,100 for the JWB Anniversary fund and \$926,215 is designated for a building fund. Also the general fund reserved for contingencies is \$654.

Budget Basis - Non GAAP

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Annual Financial Report of the Juvenile Welfare Board
for Fiscal Year ended December 30, 1994

DEBT MANAGEMENT

The Juvenile Welfare Board is prohibited under its charter from incurring any type of bonded debt. General long-term debt consists of compensated absences. As of September 30, 1994, the long-term debt at the Juvenile Welfare Board amounted to \$306,320. This compares with \$262,305 at year end because of increases in accrued leave and fringe benefits at year end.

CASH MANAGEMENT

All cash during the year was invested in money market deposit accounts swept directly into an overnight repurchase agreement collateralized by direct obligations of the federal government. The account earned an effective yield of 4.34% at year end. The tax collection in the purchase tax payment in an investment pool prior to the distribution of payments to the taxing authorities. The Board's share of the pool was \$34,814.

The Cash Management Program included the following investment:

Interest Income

Expense

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1994.

Income --a

Income

General

\$334.187

\$232.191

\$101,996

44%

Interest income increased during Ibis fiscal year due to bigger yields. (See Note 4 for details and investment details). Continued efforts made to earn the best yields possible through secured investments... for the Juvenile Welfare Board.

RISK MANAGEMENT

The Juvenile Welfare Board is self-insured for all disability benefits, A portion of fund balance has been set aside... 88 a reserve for loss contingency since the Board does not have a self-insurance internal service fund to account for claims. Charges for claims incurred are made directly to general fund expenditures.

INDEPENDENT AUDIT

Section 11.45, Florida Statutes, requires an annual audit of the books of records, financial records and transactions of all departments of the Juvenile Welfare Board by independent certified public accountants selected by the Board members. This requirement has been complied with and the audit opinion has been included in Ibis report (page 1 of Ibis report).

CERTIFICATE OF ACHIEVEMENT

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 (CAPR) for fiscal year ended September 30, 1993. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for disclosure and local government financial reports.

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The l".,.uatloD of Ibis report OIl a 1imely basis could not be accomplished without the efficient, dedicated services of the staff of !be Finance ud Systems unit. We would also like to thank the members of !be Juveoile Welfare's IDdepeodent Auditors: KPMG Peat Marwick, UP for their COIIItribution to the following presentllliou.

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James E. Mills, ACSW
xecutiveDiJector

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StephaDie w. Judd U- .
DiJector of Program & Finance
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Susan C. WaIIaick
Finance Manager

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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, 1993

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

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President

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Executive Director

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VICE-CHAIRPERSON
Donna L. McRae

MEMBERS
Honorable Crocket Parnell
Commissioner Barbara Sheen Todd'

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- Peat Marwick LLP

P.O., Box 31002
St. Petersburg, FL 33732

Independent Auditors' Report

Members of the Board
Juvenile Welfare Board of 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, 1994. These general purpose financial statements are the responsibility of the Juvenile Welfare Board's management. Our responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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, 1994, 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 account group 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

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December 9, 1994

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- Peat Marwick LLP

P0, Box 31002
5t. Pet.ersburg, FL 33732

Telephone 813 822 8521

Telefax 813 822 2778

December 9,1994

Members of the Board
Juvenile Welfare Board of Pin ell as County, Florida:

We have audited the 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, 1994, and have issued our report thereon dated December 9, 1994. In planning and performing our audit of the general purpose financial statements of the Juvenile Welfare Board, we considered the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

A material weakness is a condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the

general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

During our audit, we noted a certain matter involving the internal control structure that is presented for your consideration. This comment and recommendation, which has been discussed with appropriate members of management, is intended to improve the internal control structure or result in other operating efficiencies, and is summarized as follows:

Accrued Annual Leave

During our audit, we noted one instance in which the annual hours accrued by an employee exceeded the 225 hour maximum that is part of the Juvenile Welfare Board's policies. This situation was determined to be a result of a computer processing error of an unusual transaction. The payroll and reporting system should be tested regularly to verify compliance with the personnel policies.

We understand that management of the Juvenile Welfare Board has addressed the above issue and is currently taking corrective measures for fiscal year 1995.

Our audit was conducted in accordance with generally accepted auditing standards and Government Auditing Standards (1988 revision), issued by the Comptroller General of the United States. Additionally, our audit was conducted in accordance with the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of governmental audits performed in the State of Florida. These Rules of the Auditor General require that certain items be addressed in this letter. These requirements are

addressed in the following paragraphs.

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.. Peat Marwick LLP

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Members of the Board
Juvenile Welfare Board of Pinellas County, Florida
December 9, 1994
Page 2

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The Rules of the Auditor General require that we comment on whether irregularities reported or recommendations made in the preceding annual financial audit have been corrected. Those comments have been addressed and resolved by the Juvenile Welfare Board as of September 30, 1994.

As required by the Rules of the Auditor General, we determined that the Juvenile Welfare Board's fiscal year 1994 annual financial report, which was filed with the Department of Banking and Finance pursuant to Section 218.32, Florida Statutes, is in agreement with our audit report for the same period.

Further, as required by the Rules of the Auditor General, the scope of our audit included a review of the provisions of Section 218.503(1), Florida Statutes, "Detennination of Financial Emergency." In connection with our audit, nothing came to our attention that caused us to

believe that the Juvenile Welfare Board met any conditions indicative of a state of financial emergency as defined in that Section.

The Rules of the Auditor General also require that we report on the Juvenile Welfare Board's legal authority or enabling act. In that regard, the Juvenile Welfare Board is an independent special taxing district enacted by the legislature of the State of Florida in 1945 and approved by Pinellas County, Florida voters in 1946,

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We would be pleased to discuss these comments and recommendations with you at any time.

This report is intended for the information of the officials and management of the Juvenile Welfare Board, and applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

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Very truly yours,

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Action

Item I L.Et
Regular Meeting 02/09/95

TO:
FROM:

Juvenile Welfare Board Members

~ c{(
James E. Milia, executive Director
Stephanie W. Judd, Director of Programs & Finance

Requested Action

The Board is requested to accept by resolution the 1994 Comprehensive Annual Financial Report and the accompanying management letter.

Options

- 1, Accept the 1994 Comprehensive Annual Financial Report and accompanying management letter.
2. Reject and direct staff to proceed at the request of the Board,

Recommended Action

1. Accept the 1994 Comprehensive Annual Financial Report and the accompanying management letter.

Source of JWB Funds

Not applicable.

Fiscal Impact

Not applicable.

tlIarrative

Attached is a copy of the FY 1993-94 Comprehensive Annual Financial Report and the accompanying management letter.

The audit was completed by the firm of KPMG Peat Marwick, 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,

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The accompanying management letter raises the following issue and makes a specific recommendation to which management comments below:

Accrued Annual Leave

During the audit, one instance was found in which the annual hours accrued by an employee exceeded the 225 hour maximum that is part of the JWB's policies. This situation was determined to be a result of a computer processing error

of an unusual transaction. The payroll and reporting system should be tested regularly to verify compliance with the personnel policies,

Management Re.Donae

This situation happened to an employee who received a salary advance at the end of the fiscal year. The Personnel Manager researched the issue and found that the employee reached the 225 hour maximum during an advance run rather than the usual payroll run and the computer system allowed the normal annual leave accrual to process, The computer is programmed to automatically limit vacation accrual to 225 hours on regular runs. The Personnel Manager is now reviewing the system biweekly for compliance in advance situations.

Staff Resource Person: Sue Walterick

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L 1JUVENILE WELFARE BOARD
 COMBINED BALANCE SHBET - ALL FUND TYPES, ACCOUNT GROUPS
 AND DISCRETE!. Y PRESENTBD COMPONENT UNITS
 1 SEPT!MBER 30, 1994
 WITH COMPARATIVE AMOUNTS FOR 1993
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JUVENILE WELFARE BOARD OF PINELLAS COUNTY
 COMPREHENSIVE ANNUAL FINANCIAL REPORT

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JUVENILE WELFARE BOARD
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE
ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1994
WITH COMPARATIVE AMOUNTS FOR 1993

TOTAL REVENUES

Governmental	Total
Fund Type COMPONENT UNITS (Memorandum Only)	
Marriage &	
Family Pine11as Conoty Reporting Entity	
Geneml rnnMP.1ina: Lic:en.~Board 122i .l223.	
520,455,709	520,455,709 517,901,396
72,215	72,215 63,431
58,976	76,740 49,721 185,437 191,470
228,719	304.365 1,545,517 2,078,601 1,990,898
334,187	334,187 232,191
133.473	J2.W. lJ.12 174354 ~

21.283.279 420.867 1.596.357 23.300.503 20.461.606

EXPENDITURES

Currene
Administration
Chlldren's Programs
Non-Operating
Capital Outlay

2,592,205
15,709,301
455,805
2.447

1,075,629

2,592,205 2,273,169
2,329,273 19,114,203 17,189,143
455,805 406,399
13.948 ~ 23.726
2.343.221 22.178.608 19,892.437

TOTAL EXPENDI1URES

18.759.158

1.075.629

EXCESS (DEFICIENCY) OF
REVENUE(S) OVER
EXPENDITURES

2,523,521

(654,762)

(746,864)

1,121,895

569,169

OTHER FINANCING SOURCES
(USES) OPERATING
1RANSFERS TOIFROM
COMPONENT UNITS

(1.425.439)

672.810

752.629

EXCESS OF REVENUES
OVER EXPENDITURES
AND OTHER FINANCING
SOURCES (USES)

1,098,082

18,048

5,765

1,121,895

569,169

FUND BALANCES
Beginning of Year

4,773,152

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4,792,679

4,225,510

End of Year

55,871,234

526,958

516,382

55,914,574

\$4,792,679

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

3

JUVENILE WELFARE BOARD OF PINELLAS COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT

GENERAL FUND

Budgetary Variance -
 Original Amended Basis Favorable
 Unfavorable
 \$20,461,137 \$20,461,137 \$20,455,709 (\$5,428)
 72.215 72.215
 56,000 56,000 58,976 2,976
 99,629 228,829 228,719 (110)
 238,107 238,107 334,187 96,080
 146.167 151.167 133.473 (17 .694)
 21.001.040 21.135.240 21.283.279 148,039

REVENUES

Property Taxes
 Delinquent Property Taxes
 Licenses and Fees
 Intergovernmental
 Interest Earnings
 Miscellaneous

EXPENDITURES

Current:
 Administration
 Child Program Services
 Other Non-Operating
 Capital Outlay

Total Expenditures

2,648.325 2,79,875 2,592,205 87,670
 18,626,640 18,743.359 17,134,740 1,608,619
 1,103,552 1,089,033 455,805 633,228
 2,()()() 2.450 2.447 3
 22.380.517 22_ '514.717 20.1&5.197 2.329.520

EXCESS (DEFICIENCY) OF REVENUES
OVER EXPENDITURES

(\$1.379.477)

(\$1.379.477)

\$1.098.082

\$2.4n.559

SEE ACCOMPANYING NOTES TO FINANCIAL STATEMENTS

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1994

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Juvenile Welfare Board of Pinellas County (Juvenile Welfare Board or JWB) was established by special state statute in 1945 and approved by Pinellas County voters in 1946. The statute creating JWB, as subsequently amended, provides that there be a Board consisting of nine members. Four of these members consist of the County Superintendent of Public Instruction, two Judges of the Juvenile Court, and the Vice-Chairman of the Board of County Commissioners. Each will serve on the Board during his/her term of office. The other five members shall be appointed by the Governor for a term of four years.

The Board has the following powers and duties:

To provide and maintain for the County such child guidance, psychological and psychiatric clinics for juveniles as the Board determines are needed for the general welfare of the County;

To provide for the care of dependent juveniles as the Board determines is needed for the welfare of the County;

To allocate and provide for other agencies in the County which are operated for the benefit of juveniles, provided they are not under the exclusive jurisdiction of the Public School System;

To collect information and statistical data which will be helpful to the Board in deciding the needs of juveniles in the County; and

To consult with other agencies dedicated to the welfare of juveniles to the end that overlapping services will be prevented.

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

A Reporting Entity and its Operations

The Juvenile Welfare Board is an independent taxing authority governed by a nine member board. As required by generally accepted accounting principles, these financial statements present the Juvenile Welfare Board and its component units.

The component units discussed below are included in the Board's reporting entity because of the significance of their operational or financial relationship with the Board.

Blended Component Units, There are 110 entities that are reported within the financial statements using the blended approach, (as if it were part of the primary government

Discretely Presented Component Units. The component units shown in the combined financial statements include the financial data of the Board's component units, They are reported in a separate column to emphasize that they are legally separate from the Board.

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Marriage & Family Counseling
4140 49th Street North
St Petersburg, FL 33709

P. C. License Board
and Child Care Food Program
4140 49th Street North
St Petersburg, FL 33709

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1994

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Included within the reporting entity:

MARRIAGE & FAMILY COUNSELING, INC.: This agency offers family, marital and group counseling, parenting classes, seminars and other experiences, designed to strengthen the family unit. The Juvenile Welfare Board has the ability to significantly influence the personnel operations and has accountability for fiscal matters of the agency. Due to the nature of the relationship, it would be misleading to exclude this entity from JWB's financial statements.

PINELLAS COUNTY LICENSE BOARD:
LICENSING: This agency, consistent with day care licensing law, licenses children's centers and family day care homes in Pinellas County. The Juvenile Welfare Board has the ability to significantly influence the personnel operations and has accountability for fiscal matters of the agency. One JWB Board member is also appointed as a member of the Pinellas County License Board of Directors. Due to the nature of the relationship it would be misleading to exclude the entity from JWB's financial statements.

CHILD CARE FOOD PROGRAM: This agency provides food nutrition reimbursements to licensed family day care homes. The Juvenile Welfare Board has the ability to significantly influence the personnel operations and has accountability for fiscal

JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 1994

NOTE 1 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

FUNDED CHILDREN'S SERVICE AGENCIES: JWB 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. JWB exercises no oversight authority over these agencies. The aggregate total expended in reimbursement to the agencies is the amount reflected on the Statement of revenues and expenditures.

B. Fund Accounting

A governmental accounting system should make it possible (a) to show that all applicable legal provisions have been complied with and, (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 opened 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/or 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 its financial resources.

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,

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 1994

NOTE 1 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The JWB reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the JWB has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Budget Process and Legal Compliance

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. This is a separately issued budget report prepared for the budgetary control process.
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 accept a receipt from a source not anticipated and transfer from contingency any appropriated balance or portion thereof to a department or program.

6. The annual budget serves as the legal authorization for expenditures. 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 with the related expenditures when a comparison with budget is made.

8. Supplemental budget appropriations are sometimes necessary during the year, The Board authorized an amount of \$134,200 in increased revenue to be accepted during fiscal year 93-94 and therefore authorized an amendment in budget appropriations. The increased amount due to a donation and revenues from two grants.

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the 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.

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1994

NOTE 1 . SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (COntinued)

F. Investments

Investments are stated at cost in the General Fund and at market value for the assets of the deferred compensation plan in the Agency Fund

G. Fixed Assets

The accounting and reporting treatment applied to the fixed assets associated with a fund are determined by its measurement focus. Governmental funds are accounted for on a spending of "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 governmental fund-type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. No depreciation has been provided on general fixed assets. General fixed assets purchased are recorded as expenditures in the General Fund at the time of purchase.

Such assets are capitalized at cost where historical records are available and at an estimated historical cost where no historical records exist 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 liabilities 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 facilitate financial analysis. Data in these columns does not present financial position or results of operations 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 TAXES

The certified budget included an estimated of the millage rate necessary to raise the funds budgeted for expenditures. The millage rate shall not exceed \$1.00 for each \$1,000 of assessed valuation of all properties within Pinellas County, October 1, 1993, assessed valuation of \$29.8 billion represented an increase of .94% from the October 1, 1992 valuation. For the year ended September 30, 1994, a rate of .7095 mills was assessed.

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Assessment roll value by the Juvenile Welfare Board.

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

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

November 1 - Property taxes due and payable.

April 1 - Unpaid property taxes become delinquent

June 1 - Tax certificates are sold by the Pinellas County Tax Collector,

NOTE 3 . NOTE RECEIVABLE

On November 4, 1986, Juvenile Welfare Board received a promissory note and two 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., with interest, payable ninety days after written demand. As security and collateral for this note, YHF executed separate mortgages on four parcels of real property.

On July 15, 1992, the Juvenile Welfare Board and YHF amended the note to redistribute the portion of total debt assigned to parcels 2, 3, and 4. If YHF sells Parcel 114, YHF agrees to pay off \$3,546 of the entire unpaid balance, and the Juvenile Welfare Board agrees to reduce the note receivable balance by \$10,000. If YHF sells Parcel 113, YHF agrees to pay off \$45,090 of the entire unpaid balance. If YHF sells Parcel 112, YHF agrees to pay off \$20,061 of the entire unpaid balance, If YHF sells Parcel 111, YHF agrees to pay off \$5,768 of the entire unpaid balance. In connection with sales of Parcels 111, #2, 113, and 114, YHF shall pay the entire net proceeds from each of said sales if the net proceeds from each sale are less than the amounts set forth above.

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In June, 1992, Youth Homes of Florida, Inc. sold Parcel 114. The Juvenile Welfare Board amended the receivable balance to \$87,571 in return for Youth Homes paying \$3,547 which represents the proceeds from the sale. Since the balance of revenue from the note does not meet the criteria of measurable and available, it is recognized as deferred revenue.

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NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1994

NOTE 4 . DEPOSITS AND INVESTMENTS

As of September 1, 1992, the Juvenile Welfare Board entered into a banking services agreement with the AmSouth Bank for a three-year period ending September 30, 1995. In accordance with this agreement, the 1WB will pay for services based on a compensating balance. All collected funds in the 1WB pooled funds account are swept daily into an overnight repurchase agreement collateralized by direct obligations of the federal government and earn interest based on the current daily federal funds rate minus 37.5 basis points.

DEPOSITS: The Juvenile Welfare Board's deposits are fully insured as defined by GASB Statement 3. At year-end, the ending amount of 1WB's deposits was \$6,685,357 and the bank balance was 57,253,198. Of the bank balance, 5100,000 was covered by federal depository insurance and 51,153,098 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 of at least 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. All participating financial institutions through Florida would be obligated to reimburse public depositors for any loss on a pro rata basis.

INVESTMENTS AND CASH EQUIVALENTS: Florida Statutes allow the local Government Surplus Funds Trust Fund administered by the State Board of Administration (S.B.A.), obligations of the U.S. Treasury and Agencies, and in bearing time deposits of savings and loan associations doing business in Florida, provided that such deposits are secured by collateral as may be prescribed. As of September 30, 1994, the Trust Fund held \$550,343 in the S.B.A. and it is classified as a cash equivalent (included in deposits). In accordance with GASB Statement No. 9, the S.B.A. account is considered to be a cash equivalent since the Trust Fund can deposit or effectively withdraw cash at any time without prior notice or penalty.

Investments totaled \$1,059,551 as of September 30, 1994 which represented the assets of the Deferred Compensation Plan as described in Note 5 below.

NOTE 5 - 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.

At year end, the ending amount and market value of the Trust Fund's investment in deferred compensation was \$410,611 with NACO and \$588,946 with ICMA.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, jointly, 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

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. NACO and ICMA hold these investments and are the plan trustees.

NOTE 11 . CHANGES IN GENERAL FIXED ASSETS

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

Land and Improvements
Building Improvements
Furniture, Fixtures
and Equipment

Balance
October 1,
1993
\$243,496
727,496

Additions

Deductions

Balance
September 30,
1994
\$243,496
727,496

51,494.918

560.011

(526.061)

51,528.868

NOTE 7 . GENERAL LONG-TERM DEBT

Long-term debt includes accumulated unpaid compensated absences.

It is the Board's policy to permit employees to accumulate a limited 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 \$468,1189 of accrued compensated absences at September 30, 1994 has been recorded in the General Long-Term Debt Account Group, representing the Board's and

component unit commibRent to fund such costs from future operntims.

Changes in General Long-Term Debt:

Accrued
Compensated
Absences

Outstanding, October 1, 1993
Additiooal AcauaIs
Retirements

\$443,290
48,499
(23.700)

Outstanding, September 30, 1994
NOTE 8 - FUND EQUITY

\$468.089

A. R_rml Portio,. 01 FIILLI4 ELJuitJ. An amount of \$654 has been reserved for encumbrances outstanding as of September 30, 1994.

B. Deslg1lllll<l/0r Disability B,M/IIIs. Under generally accepted 8CCDlDlting principles, JWB has designated a portioo of fund equity as a reserve for loss contingencies when it does not have a separate internal service fund to account for self insurance program claims. Beginning in Fiscal Year 1981-82, me JWB assumed risk lDlIIIlIllement activities for disability because the Pinellas County BoanI of County Commissioners could DO looger carry JWB under its

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JUVENILE WELFARE BOARD

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1994

NOTE 8. FUND EQUITY (continued)

coverage. Obligations for claims incurred are made directly to general fund expenditures, and claims incurred but not reported as of September 30 are accrued. Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. As of September 30, 1994, there was \$0 accrued liability for the disability program.

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

Beginning balance October 1, 1993

\$157,880

Net Additions

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Ending balance September 30, 1994

\$181,378

An amount of \$20,656 was expended for four disability claims in 1993-94.

C. Designated for Building. These funds are designated by the Board for building or relocation costs expected within the next two years.

D, Designated for the Board's 50th Anniversary. These funds are designated by the Board for its 50th Anniversary.

E. Designated for Subsequent Fiscal Years' Expenditures. The 1994-95 Budget Resolution appropriated the amount of \$1,772,116 from the 93-94 year end fund balance for expenditures

authorized in excess of anticipated revenue during the 94-95 fiscal year.

F. Undesignated Fund Balance. The Undesignated Fund Balance for the JWB general fund is \$2,965,871 which includes an increase of \$1,098,082 over last year due to excess revenues over expenses before transfers to Reserves and Budget Designations. The component units fund equity includes \$18,048 excess revenues over expenses for Marriage and Family Counseling, Inc. and \$5,765 excess revenues over expenses for Pinellas County License Budget. The License Budget Licensing unit earned excess revenues of \$5,865. and the Child Care Food Program unit had excess expenses of \$100.

NOTE 3. COMMITMENTS

A. Deferred Pension Plan. All Juvenile Welfare Board (JWB) employees participate in the Florida State Retirement System ("System"), a cost-sharing multi-employer public employee retirement system. The payroll for employees covered by the System for the year ended September 30, 1994 was \$4,792,949 and the Juvenile Welfare Budget's total payroll was \$4,858,990.

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 by statewide statutes and if accumulated funds are insufficient to pay the benefits due, future contributions to the plan will be adjusted accordingly. The actuarially determined contribution required and made

employers.

The system publishes an unaudited annual report that provides ten-year historical trend information about progress made in accumulating sufficient assets III pay benefits when due. The most recent available report is for the plan year ended June 30, 1994.

B. Group, /lnd OIMr Post Employment BelUflts. The JWB provides non-contributing coverage for life insurance and health for approximately 190 active employees.

Non-contributory basic life insurance is equal III one times yearly compensatioo adjusted III the next higher \$1,000.

As required by Section 112.0801, Florida Statutes, retirees and their eligible dependents are provided the same health care coverage as is offered III active employees at die same premium cost (borne by the retiree) applicable to active employees. This also applies to employees upon termination in accordance with tile Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

C. Soc"" Seclll'ity iWl Me4Ic/l1'B. The Board participates in the Social Security system. Mau:bing employer contributions amounted to \$292,459 during the year ended September 30, 1994 for social security and \$68,766 for Medicare.

NOTE 10. LEASE COMMITMENTS

The Board's Jease agreement on its North PineUas County Office facilities expires July I, 1996. It provides for a minimum monthly rental of 54,196 and is subject III yearly adjusunents based on tile lessor's operational costs. The amount of the adjUSUDents is not specified or limited in the lease.

The lDlal buUding rental expenditures on leases were 549,061 for the year ended September 30, 1994,

A schedule of the minimum Jease CDlllmiunents as of September 30, 1994 is as follows:

Year endinsz Sentember 30. 1995
Year endinsz Sentember 30. 1996

\$50,352
\$37,772

Accrued Compensated Absences
Total to be Provided

Accrued Compensated Absences

Total General Long-Term
Debt Payable

Amount to be Provided for the
Payment of General Long-Term Debt

5468.089

5468.089

General Long-Term Debt Payable

\$468.089

~68.089

54

JUVENILE WELFARE BOARD OF PINELLAS COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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Year Ended
September 30

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1985

1986

1987

1988

1989

1990

1991

1992 2

1993

1994 3

TABLE 1

JUVENILE WELFARE BOARD

GENERAL FUND EXPENDITURES BY FUNCTION/PROGRAM'
(NOT COVERED BY AUDITORS' REPORT)
LAST 10 YEARS

Agency
Marriage Programs
& Family License Counseling and Non-
Administration Counseling Child Care Operations.
\$ 1,048,371 \$ 352,578 \$ 969,570 \$ 1,429,244 \$ 5,838,382 \$ 9,615,151

1,110,759	401,103	1,130,946	1,728,262	6,308,421	10,679,491
1,183,675	441,522	1,130,335	2,251,748	7,036,524	12,085,804
1,443,273	490,907	1,310,626	2,504,262	7,820,017	13,569,085
1,574,914	557,731	1,452,820	3,274,712	8,379,060	15,239,297
1,765,558	655,573	1,639,866	6,540,492	8,991,071	19,592,560
1,917,479	681,464	1,869,349	8,608,282	9,173,517	22,250,091
2,098,604	986,024	2,179,573	13,400,202	18,666,403	
2,255,269	1,069,693	2,405,856	14,151,626	19,882,444	
2,592,205	1,075,629	2,343,221	16,167,553	22,178,608	

These figures are on a NON-GAAP budgetary basis.

As of 91,92, JWB reports the Marriage & Family Counseling and License Board as component units. Coordinated Child Care is not a component unit but does lease its personnel through JWB, for which it fully reimburses JWB. Only the reimbursable portion which JWB contracts for with its other agencies is reported in the agency programs column.

As of 93194, all figures are on a GAAP basis.

55

TABLE 2

JUVENILE WELFARE BOARD

GENERAL FUND REVENUE BY SOURCE
(NOT COVERED BY AUDITORS' REPORT)
LAST 10 YEARS

For Fiscal
Year Ended Property License Inter-
September 30 IBM Government Miscellaneous; I l l l l l l l

1985	8,613,611	103,826	1,605,680	294,681	10,065,548
1986	8,898,211	132,971	1,954,940	279,135	10,856,867
1987	9,413,242	145,122	2,428,534	310,602	12,297,500
1988	10,185,022	175,992	2,701,816	307,575	13,370,405
1989	10,821,109	253,317	3,559,795	525,891	15,160,112
1990	12,238,715	310,500	6,719,884	593,469	19,862,640
1991	13,329,602	305,885	8,823,237	513,754	22,962,478
1992	16,141,737	53,668	92,954	380,230	16,668,589
1993	17,964,827	64,068	95,188	286,308	18,410,391
1994	20,527,924	58,976	228,719	467,660	21,283,279

-Component Unit Reporting began.

56

Year Ended	Total Taxes Collected	Prior Percent	Current Year's Levv	Year's of	Percent Taxes	Current	Year's of
1985	8,329,947	8,058,176	96.74	3,185	8,061,361	96.71	
1986	8,776,007	8,462,711	96.43	1,694	8,464,405	96.45	
1987	9,744,798	9,375,320	96.21	2,658	9,377,978	96.24	
1988	10,521,131	10,140,442	96.38	21,957	10,162,399	96.59	
1989	11,166,922	10,758,298	96.34	32,282	10,790,680	96.63	
1990	12,641,748	12,161,421	96.20	52,254	12,213,675	96.61	
1991	13,792,247	13,253,988	96.10	51,145	13,305,133	96.47	
1992	16,816,313	16,063,7n	95.52	61,589	16,125,361	95.89	
1993	18,708,426	17,901,396	95.68	63,431	17,964,827	96.00	
1994	21,179,489	20,455,709	96.58	72,215	20,527,924	96.92	

57

TABLE 4

JUVENILE WELFARE BOARD

PROPERTY VALUATIONS
 (NOT COVERED BY AUDITORS' REPORT)
 LAST 10 YEARS
 (DOLLARS IN THOUSANDS)

Year Ended	Final Taxable Value	Gross Value	Effective Value	Total Gross Value	Effective Value
1985	17,799,032	7,008,542	24,807,574	10.23	8.60
1986	19,972,757	7,600,171	27,572,928	12.21	11.15
1987	22,412,139	7,891,947	30,304,086	12.21	9.90
1988	24,197,634	8,366,211	32,563,845	7.97	7.60
1989	25,600,464	8,644,444	34,244,908	5.79	5.16
1990	27,006,510	9,000,711	36,007,281	6.60	5.15
1991	29,048,541	9,375,798	38,424,339	7.56	6.71
1992	29,751,055	9,745,959	39,497,014	2.42	2.79
1993	29,572,045	9,826,105	39,398,150	(.60)	(.25)
1994	29,851,287	10,015,489	39,866,716	.94	1.19

(A) Valuation is established by the County Property Appraiser as of December 31 of the calendar year preceding the beginning of the applicable fiscal year of the Juvenile Welfare Board that begins October 1 of the following year. Assessed valuations reflect "just" values 81100% of estimated market values.

(B) Includes governmental, educational, qualified religious, literary, scientific, and health care interests and specific exemptions for individual property owners. Qualified property owners are entitled to a basic \$55,000 Homestead Exemption, and added exemptions if over 65, widow, or disabled. In addition, a \$20,000 homestead and a \$25,000 school exemption is available to those qualifying for the \$55,000 homestead exemption, and who have been a resident of the State of Florida for five consecutive years.

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For Fiscal
Year Ended
Sept. 30

TAX RATES

1987

1988
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1990
1991
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1994

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TAX-LEVIES

1985
1986
1987
1988
1989
1990
1991
1992
1993
1994

TABLE 5

JUVENILE WELFARE BOARD

AD VALOREM TAXES AND TAXABLE VALUATIONS,
RATES AND LEVIES - DIRECT " OVERLAPPING
(NOT COVERED BY AUDITORS' REPORT)
LAST 10 YEARS
(dollars in thousands)

County
.Bl!lu:lI

School
IllIwI

Municipal
ServIces
Taxing
l!!!!i1

COUNTY-WIDE

Invenlle Dependent and
Welfare Other Independent
I!!!lWl Sneclal Dlstrids
(a)

Information Source:

0.4552
0.4394
0.4348
0.4348
0.4362
0.4681
0.4748
0.5592
0.6274
0.7095

8.329
8,776
9,744
10,521
11,166
12,641
13,792
16,816
18,708
21,179

Approved By
Relerendum
(b)

Total
Coontv-Wide

0.2898 4.093 6.899 0.932 12.669 .717
0.2566 4.139 7.245 .886 12.966 .689
0.2665 4.258 7.500 .931 13.392 .958
0.3585 4.915 7.337 1.431 14.476 .958
0.4413 4.909 7.650 1.431 14.867 .928
0.4936 5.280 8.533 1.06 15.835 .789
0.6219 5.234 8.766 .70 15.796 1.940
0.5968 5.595 8.626 .70 16.077 3.155
0.5546 5.417 9.000 .85 16.449 3.121
0.7126 5.429 9.082 .87 16.8031 4.149
5,179 72,947 122,694 14,769 223,918 3,694
5,137 82,795 144,926 15,812 257,446 4,052
6.000 95,590 168,416 18,679 298,429 6.366
8,691 119,104 171,821 32,243 348,380 7,005

11,336 125,548 196,174 34,061 378,285 7,239
 13,365 143,642 230,745 25,508 425,901 6,588
 18,092 152,208 254,916 18,1n 457,180 13,421
 17,755 182,121 256,633 887 474,212 15,708
 16,400 160,192 266,148 22,431 483,879 15,444
 21,2n 162,063 271,110 23,149 498,713 16,879

(a) Olber independent special districts are the Southwest Florida Water Management District, and Pinellas Anclote River Basin. The Pinellas Planning Council is a dependent special disuict.
 (b) Emergency Medical Services, SL Petersburg Junior College improvements, and Environmental Sensitive Lands (2 yr. Referendum Levy)

*Pinellas County propeItY appraiser's scbedule of taxes levied by taxing aulhorities.

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TABLE Ii

JUVENLL..E WELFARE BOARD

DEMOGRAPHIC STATISTICS FOR PINELLAS COUNTY
 (NOT COVERED BY AUDITORS' REPORT)
 LAST 10 YEARS

Year	Population	Estimated Per Capita Income	Estimated Formal School Enrollment Rate	Estimated Median Years of Schooling	Estimated Enrollment Rate
1985	799,933	\$15,900	45.3	87,461	4.4%
1986	822,897	\$17,039	45.3	88,323	4.4%
1987	828,700	*\$17,947	44.0	89,560	4.3%
1988	858,152	*\$19,317	43.4	89,372	5.2%
1989	855,427	*\$21,255	43.4	90,000	5.0%
1990	851,662	*\$21,703	42.1	12+ 94,189	5.1%
1991	855,763	*\$21,445		96,592	6.1%
1992	863,610	*\$21,800		97,989	6.9%
1993	866,316	N/A		97,431	5.5%
1994	870,987	N/A		100,006	6.1%

*

- (a) Pinellas County Department of Planning
- (b) 1990 Census
- (c) Pinellas County School Board (School Membership Report – Grades

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Taxpayer

General Telephone Company
Florida Power Corporation
Bellwether Property Florida
Times Publishing Co., Inc.
Tyrone Square, Inc.
Honeywell, Inc.
Individual Taxpayer
Individual Taxpayer
Vinoy Park Hotel Co.
AT&T Paradyne Corp

TABLE 7

JUVENILE WELFARE BOARD

PINELLAS COUNTY
PRINCIPAL TAXPAYERS
(NOT COVERED BY AUDITORS' REPORT)
(dollars in thousands)

Type of
Business

Percentage
of Total
Assessed
Valuation
(a)

Assessed
Valuation
(a)

550,888
533,383
75,075
73,700
68,546
65,124

60,647
55,298
49,130
~

Phone Utility
Electric Utility
Commercial Activity
Newspaper Publisher
Shopping Mall
Electronics Manufacturing
Real Estate
Real Estate
Commercial Activity
Electronics Manufacturing

1.38
1.34
0.19
0.18
0.17
0.16
0.15
0.14
0.12
111.0

Total Taxable Assessed Value of Ten Largest Taxpayers
Total Taxable Assessed Value of Other Taxpayers

1,5n,106
37.826.044

3.94
~
.L!.!11.112

The information presented berewith is based on estimates, and are subject to adjusbllents

S39.398.150

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

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TABLE 8

JUVENILE WELFARE BOARD

SCHEDULE OF INSURANCE
AS OF SEPTEMBER 30, 1994
(NOT COVERED BY AUDITORS' REPORT)

Agent
llllIa (Comoanv) Policy Number Policy Period Description Cover811e
Building and Der & Wall Agency 804612-20207499 8/1194-8/1195 Special
Multi Peril \$1,000,000 Building
Contents (Auto Owners Ins. Co.) Commercial Protection 500,000
General
Package Liability - 260,000
Personal Property -
300,000 Auto
Liability - 1,0001
10,000 Medical
Juvenile Der & Wall Agency 437-8273 8113194-8/13195 Directors &
Officers 2,000,000
Welfare Bolllll (Nat'l Fire Ins.) Liability
Liability Tier & Wall Agency 800112-20269209 8/1/94-8/1195 Commercial
Umbrella 1,000,000
Umbrella (Auto Owners Ins. Co.) (Excess Liability -
Property & Bodily Injury)
Bonding Wallace, Welch & 23F400592571 8/5/94-8/5195 Blanket Bond
10,000/100,000
Willingham Co.
(Aetna Casualty
Surety)
Professional Amer. Prof. Agency, Inc. SSA-6904042 7/1/94.(,f30195
Prof. Liability Group 1,000,000/1,000,000
Liability (Landmark Ins. Co.) MFI'-2245393 10/1/94-10/1195 Individual
200,000/600,000
Wrkrs Der & Wall Agency 851712-20316879 10/1193-9130/94 Workers
Comp. Payroll
Compensation (Auto Owner Ins. Co.) Policy
Commercial Der & Wall Agency 81-493724 1119193-1119/94 Computer
Hardware \$247.333
Inland Marine (Norlbbrook Property & Software
Policy and Casualty Ins. Co.)

62

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\$11.325.325

\$602.996

\$10.722.239

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Total all County-wide debt

\$11.325.325

\$602.996

\$10.722.239

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- 1 Under present legislation, the Juvenile Welfare Board is not to establish debt.
- 2 All general obligation debt of the Board of County Commissioners was paid off during fiscal year 1992-93.
- 3 The Board of County Commissioners of Pinellas County is not responsible for the debt of the School Board or the underlying debt of the cities.

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TABLE 10

JUVENILE WELFARE BOARD

PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
(NOT COVERED BY AUDITORS' REPORT)
LAST TEN YEARS

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('These categories were established in FLY 85-86 based upon the findings of an Inter-agency Committee on Planning & Evaluation headed by JWB. Each Priority contains programs that are funded by order of Prevention i.e., Primary, Secondary, Tertiary, Rehabilitation and Support).

*PRELIMINARY FIGURES FROM TITLE JWB 93-94 PERFORMANCE ANALYSIS.

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NUMBER OF CHILDREN SERVED

L NUMBER OF ADULTS SERVED

L SINGLE PARENT FAMILIES

L PERCENT OF CHILDREN AND YOUTH BY RACE

White

Minority

L PERCENT OF CHILDREN BY SEX

L :es

L PERCENT OF CHILDREN BY AGE

L

L CAPACITY OF DAY CARE PROGRAMS

L

VOLUNTEER ACTIVITY

.

L

L

L

TABLE 11

JUVENILE WELFARE BOARD

MISCELLANEOUS INFORMATION AND STATISTICS
(NOT COVERED BY AUDITORS' REPORT)

Established by State Statute
Approved by Pinellas County Voters
Fonn of Government

1945

1946

Independent Taxing
Authority

Employees:

Non-Exempt

Exempt

68

122

JWB FUNDED PROGRAMS

mGHLIGIITS OF FLY 93-94*

106,509

Agencies Funded

93,431

Programs Involved

NUMBER OF FAMnJES SERVED

26,761

Program Service Categories*

Priority I

Adolescent Pregnancy

Adolescent Subslllnce Abuse

Child Abuse & Neglect

Family Dysfunction

Truancy - Dropouts

12,926

48%

67,692
23,340

74%
26%

44,014
47,018

48%
52%

Priority n
Chronically ill Children
Developmentally Disabled
Emergency Housing
Emotionally Disturbed Children
Physically Handicapped Special
Needs Children
Unsupervised Children
Youth Sex Offender

Birth 10-14 years
5-9 years
10-14 years
15-17 years

7,094
31,890
31,460
20,588

8%
35%
34%
23%

Priorityville
Runaway Youth
Youthful Offender
Employment & Training

Day Care Homes
Day Care Centers
School Age Centers

4,115
20,320
10,114

Priority
Adult Domestic Violence

Support Services

Hours of Service
Dollar Value (Nat'l Center for
Volunteerism \$11.58)

144,156

\$1,669,326

65

51

106

1

10

11

22

8

1

5

2

18

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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JUVENILE WELFARE BOARD
GENERAL FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 1994 & 1993

ASSETS

Interest Bearing Deposits
Due from Other Governments
Due from Other Agencies
Note Receivable
Other Receivables
Deposits
Due from Component Units

122i

\$6,681.320
331,969
796,005
87,571
3,403
75,024
161.878

1m

\$5,704,235
193,904
929,696
87,571
15,983
67,587
262.041

TOTAL ASSETS

58.137.190

\$7.261.017

LIABILITIES AND FUND EQUITY

Liabilities:

Vouchers and Accounts Payable
Other Payables
Accrued Liabilities
Deferred Revenue
Due 10 Component Units

\$1,988,942
3,461
121,173
109,040
~

\$1,911,629
2,927
308,699
237,205
21d115.

TOTAL LiABILITIES

2.265.956

2.487 .865

Fund Equity:

Reserved:

Encumbrances

Unreserved:

Anniversary

Building

Disability Benefits (Self-insurance)

Designated for Subsequent Year's Expenditures

Undesignated Fund Balance

654

24,003

25,000

926,215

181.378

1,772,116

2.965.871

626,215

157,880

1,379,477

2.585.577

TOTAL FUND EQUITY

5.871.234

4.773.152

TOTAL LiABILTTIES AND FUND EQUITY

'8.137 ~190

57.261.017

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JUVENILE WELFARE BOARD OF PINELLAS COUNTY
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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L Capital Outlay

L TolloI Expenditures

EXCESS (DEFICIENCY) OF
REVENUES OVER EXPENDITURES

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L
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Variance - Variance -
Amended Favorable Amended Favorable
IIII &IIII (unfavomble) bW1 &IIII (Unfavorable)
S20,461 ,137 S20,455,709 (S5,428) S17,960,089 S17,901.396 (S58,693)
72,215 n,215 63,431 63,431
56,000 58,976 2,976 56,000 64,068 8,068
228,829 228,719 (110) 96,728 95,188 (1,540)
238,107 334,187 96,080 252,118 232,191 (19,927)
151.167 133.473 m.694) 49.290 54.117 !.m
21.135.240 21.283.279 148.039 18.414.225 18.410391 ~

2/J79,875 2,592,205 87,670 2,342,032
18,743.359 17,134,740 1,608,619 16,452,865
1,089,033 455,805 633,228 893,199
2.450 2.447 3 3.000
22.514.717 20.185.197 2329.520 19.691.096

86,763
1,265,409
486,800
3.000

2,255,269
15,187,456
406.399

17.849.124

1.841.972

(S1379.471)

SZ.471.559

CSL.276.F:11)

l Contractual Services 64,925 58,453 39,617 18,836 40,348
 Other Service Charges 374,353 362,130 336,150 25,980 352,425
 CAPITAL OUTLAY 2.000 2.450 2.447 ---.J
 L ADMINISTRATION TOTAL S2.650.325 52.682.325 S2.594.652 \$87.673
 S2.255.269

l AGENCY PROGRAMS FINANCED

l BayfroDt Medical Center .

Healthy Family, South

CURRENT:

L Personnel Services-Reimbursed 50,152 50,152 44,684 5,468 40,597

Expenditures-Reimbursed 3,556 3,556 1,739 1,817 2,724

CAPITAL-REIMBURSED ~

L BAYFRONT MEDICAL CENIER TOTAL ~ ~ ~ ~ ~

l Bethel Community Church -

Black History Pagent

CURRENT:

l Expenditures-Reimbursed .s.ll!lQ l.m U1Q ~

BETHEL COMMUNITY CHURCH TOTAL ~ l.m U1Q ~

1. Big BrotherslBig Sisters

1. One-ID-One Matchb

CURRENT:

Personnel Services-Reimbursed 202,000 209,270 209,169 101 195,315

1 Expenditures-Reimbursed 42,000 42,250 42,157 93 41,082

CAPITAL-REIMBURSED ~ ~

1. Program Tntal 244.000 254.518 254.324 .w 236.397

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CONTINUED

L 18

JUVENO,.E WELFARE BOARD .

GENERAL FUND I

COMPARATIVE SCHEDULE OF EXPENDITURES

1994 1993

Budgetary Varlance Budgetary I

Original Amended Bam Favorable Basis

BlIlIBl Budllet Actual mnfavorablel AmII!

Impact I

CURRENT:

Personnel Services-Reimbwsed 11,430 11,423 7 I

ExpenditureS-Reimbursed ..Llm! ..Llm!

Program Total .woo .w2l -1. I

BIG BR01LIERSIBIG SISTERS roTAL 244.000 267.018 266.817 Zlll. 236.397

Boys Clubs of PiDellas County - I

Individual Services

CURRENT: I

Personnel Services-Reimbwsed 61,526 60,490 60,487 3 57,461

ExpenditureS-Reimbwsed ~ .1.ll2i .1.ll2i ~ I

Program Total ~ ~ ~l am

Condon Gardens I

CURRENT:

Personnel Services-Reimbursed 35,421 28,928 26,459 2,469 30,240 I

Expenditures-Reimbursed Mom 2ll.W. 2ll.W. W!!!

Program Total ~ ~ ~ ~ I

BOYS CLUBS OF PINELLAS

COUNTY roTAL 113.378 113.378 110.906 ~ 110.075 I

Brookwood . I

Young Women's Residence

CURRENT:

ExpenditureS-Reimbursed 51,397 51,397 51,397 49,900 I

CAPITAL-REIMBURSED ~

BROOKWOOD roTAL .am .am .am ~ I

I

CONTINUED I

19 I

t JUVENll..E WELFARE BOARD

GENERAL FUND

t COMPARATIVE SCHEDULE OF EXPENDITURES

1994 1993

Budgetary Variance Budgetary

L Orlgial Ameded Basis Favorable Basis

lIIIdB1 lIIIdB1 Actual CUufavorable! Amm!

L CarJtou Manor -

Residential Treatment

CURRENT:

l Expenditures-Reimbursed ~ ~ ~ ~

CARLTON MANOR TOTAL ~ W!2 ~ ~

L Casa, Ioc. -

Domestic Violence Program

L CURRENT:

Personnel Services-Reimbursed 47,179 47,179 42,155 5,024 45,483

1 Expenditures-Reimbursed 11,750 17,150 17,150 11,730

CAPIT AL-REIMBURSED ~ ~

L Program Total ~ ~ ~ ~ .ll.lli.

Substance Abuse Treatment

l CURRENT:

Personnel Services-Reimbursed 15,488 4,904 10,584

Expenditures-Reimbursed ~ 20m ~

l Program Total ~ ~ ~

l CASA. INC. TOTAL ~ ~ ~ Zll.m .ll.lli.

The Children's Home -

l Residential Treatment

CURRENT:

1 Expenditures-Reimbursed 123,351 123,351 90,627 32,724 122,633

CAPITAL-REIMBURSED -:ill

L THE CLDLREN'S HOME TOTAL 123.351 123.351 ~ ~ 123.384

Citizen's Alliance for p, 0&>. -

L Union Academy Cultural Center

CURRENT:

Personnel Services-Reimbursed 61,576 61,576 57,488 4,088 53,051
L Expenditures-Reimbursed ~ ~ ~ J.J.Q2. ~
Program Total ~ ~ ~ ZJ2Z am

L CONTINUED

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JUVENILE WELFARE BOARD I

GENERAL FUND I

COMPARATIVE SCHEDULE OF EXPENDITURES

1994 1993

Budgetary Variance Budgetary I

Original Amended Basis Favorable Basis

Initial Budget Actual (Unfavorable) Actual

Neighborhood Center I

CURRENT:

Personnel Services-Reimbursed 31,979 71,125 41,154 29,971 I

Expenditures-Reimbursed 168,001 128,185 58,489 69,696 11,012

CAPITAL-REIMBURSED ---6211 ---6211

Program Total 200.000 200.000 100.333 ~ 111.111 I

CITIZEN'S ALLIANCE FOR I

PROGRESS TOTAL 290.040 290.040 183.176 106.864 22.111.

Community Pride, Inc. I

Childcare

CURRENT: I

Personnel Services-Reimbursed 30,317 30,088 30,088 14,309

Expenditures-Reimbursed 44,850 45,096 45,079 17 21,936

CAPITAL-REIMBURSED ..LW.Q1Q 1J2 ~ I

COMMUNITY PRIDE, INC. TOTAL ~ ~ ~ ~ ~

Community Services Foundation . I

Childcare

CAPITAL-REIMBURSED ~ I

COMMUNITY SERVICES I

FOUNDATION TOTAL ~

Community Credit Counseling . .

Education Program

CURRENT: I

Personnel Services-Reimbursed ~ ~ ~ ~

CONSUMER CREDIT I

COUNSELING TOTAL ~ ~ ~ ~

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CONTINUED I

21 I

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Coordinated CblId Care, IIK:, .
Day Care
CURRENT:
Personnel Services-Reimbursed
Expenditures-Reimbursed
CAPITAL-REIMBURSED

Program Total

Project Challenge
CURRENT:
Personnel Services-Reimbursed
Expenditures-Reimbursed

Program Total

New Beginnings
CURRENT:
Personnel Services-Reimbursed
Expenditures-Reimbursed

Program Total

Low Income Employed Family
Child Care
CURRENT:
Personnel Services-Reimbursed
Expenditures-Reimbursed

Program Total

COORDINATED CHLL.D
CARE TOTAL

JUVENILE WELFARE BOARD
GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES

Original
11J1W1

Amended
11J1W1

160,049

369,224

324,273

205,000

529.273

529.273

108,398

85.351

110,624

101.808

193.749

212.432

44,606

19.739

43,056

11..m

~

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1994
Budgetary
Basis
Actual

306,359

204,046

510.405

79,075

~

174.659

31,647

2.!!m

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73,935 52,652 52,035

2.558.333 2.579.616 2.560.122

2.632.268 2.63' ,fiR 2.612.157

3.419.635 3.438.318 3.349.351

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22

Variance

Favorable

(Unfavorable)

17,914

954

~

31,549

~

'JL:IJJ.

11,409

~

.1Z.lli.

617

~

ZllJll

~

1993

Budgetary

Basis

AmIII!

327,873
243,830

571.703

85,524
100.582

188.106

44,372
W122

2MZ1

61,940
2.041.026

2.102.966

2.925.246

JUVENILE WELFARE BOARD .
GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES I
1994 1993
Budgetary Variance Budgetary I
Original Amended Basis Favorable Basis
Budget (Actual vs. Favorable)
Creativity in Child Care, Inc.
Daycare
CURRENT:
CAPITAL-REIMBURSED ~ .
Program Total ~ I
Exceptional Student Services
CURRENT: I
Expenditures-Reimbursed 113.634 113.634 113.634 WQ1
Program Total 113.634 113.634 113.634 WQ1 I
CREATIVITY IN CHILD CARE, INC. TOTAL 113.634 113.634 113.634 104.987
Direct Costs for Mental Health, Inc. I
Adolescent Day Treatment
CURRENT: I
Personnel Services-Reimbursed 74,217 74,217 72,304 1,913 65,625
Expenditures-Reimbursed 63.323 56.923 48.870 B..W. 53.489 I
Program Total 137.540 131.140 121.174 ~ 119.114
Preschool Consultation Services I
CURRENT:
Personnel Services-Reimbursed 40,450 40,450 39,536 914 39,005 I
Expenditures-Reimbursed ~ ~

Program Total ~ ~ ~ ~ ~ I
 Children's Outpatient
 CURRENT: I
 Personnel Services-Reimbursed 211,190 211,190 196,481 14,709 201,525
 Expenditures-Reimbursed 211.083 232.754 22~ 263 20m 200 303 .
 Program Total 422273 443.944 419.744 ~ 401.828

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 CONTINUED I
 23 I

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 JUVENILE WELFARE BOARD
 L GENERAL FUND
 COMPARATIVE SCHEDULE OF EXPENDITURES
 L 1994 1993

Budgetary Variance Budgetary
 Original Amended Basis Favorable Basis
 Actual Actual Actual Favorable Amml.

L Elementary Mental Health
 Outreach - Hunsinger
 L CURRENT:
 Personnel Services-Reimbursed 48,424 48,424 39,848 8,576 42,668
 Expenditures-Reimbursed ~ UZ1 2.222 --...m ..M2Q

L Program Total ~ am ~ ~ lli!Bl!.
 L Elementary Mental Health
 Outreach - Curlew

L CURRENT:
 Personnel Services-Reimbursed 44,934 44,934 42,642 2,292 39,956
 Expenditures-Reimbursed ~ ..2.l!Jll .!.ill.1Jl ll.W.
 L Program Total ~ ~ ~ J.!ll!'l ~

L Total Family Sll'IIegy
 CURRENT:
 Personnel Services-Reimbursed 114,168 114,168 86,712 27,456 62,799
 L Expenditures-Reimbursed 57.843 57.843 ~ .lll.m 44.794
 Program Total 172.011 In.011 134.077 .ll.2.3! 107.593

L Homeless Outreach
 CURRENT:
 L Personnel Services-Reimbursed ~ ~ ~ ~
 Program Total .2lW3. .2lW3. .2lW3. ~

L Elementary Mental Health
 Outreach - Bardmoor
 L CURRENT:
 Personnel Services-Reimbursed 42,276 42,276 39,674 2,600 38,808
 Expenditures-Reimbursed .wli .llWJ. ..2.ill 1.m .wDi
 1 Program Total ~ ~ ~ J.lli. .aJ..U

DIRECTIONS FOR MENTAL
 L HEALTH, INC. TOTAL 982.779 982.719 892.554 .2ll.m 854.594

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 JUVENILE WELFARE BOARD
 GENERAL FUND I
 COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993 I
 Budgetary Variance Budgetary
 Original Amended Basis Favorable Basis
 Budget Budget Actual (Favorable) Amount
 Eckerd Youth &: Fam. All, Ide. . I
 Wilderness Education
 CURRENT: I
 Personnel Services-Reimbursed 215,761 215,761 215,761 :L'U.998
 Program Total 215,761 215,761 215,761 231,998 I
 Early Intervention
 CURRENT: I
 Personnel Services-Reimbursed 31,746 34,570 34,017 553 18,005
 Expenditures-Reimbursed ~ ~ .19.ill ,jll .uiQ2 I
 Program Total ~ iUW ~ ~ ZJ.ili
 Boot Camp Aftercare I
 CURRENT:
 Personnel Services-Reimbursed 107,552 98,616 8,936 I
 Expenditures-Reimbursed 56,181 56,180 ---1
 Program Total 163,733 154,796 UJZ I
 Boot Camp Aftercare - Dept. of Juvenile Justice
 CURRENT: I
 Personnel Services-Reimbursed 45,733 45,733
 Expenditures-Reimbursed 45,651 45,651
 CAPITAL-REIMBURSED ~ 32.lli I
 Program Total 124 200 124.200 I
 ECKERD TOTAL 267.261 555.194 545.229 ~ 255.612
 Ervin's All American Youth Club- I
 Substance Abuse Prevention
 CURRENT: I
 Personnel Services-Reimbursed 49,423 49,423 49,423 47,984
 Expenditures-Reimbursed .wfi2 .wfi2 ll&& ~ .u.m
 ERVIN'S ALL AMERICAN YOUTH I
 CLUB TOTAL Wbl Wbl ~ ~ ~
 I
 CONTINUED
 25 I

L JUVENILE WELFARE BOARD
 L GENERAL FUND
 COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993
 l Budgetary Variance Budgetary

Original Amended Basis Favorable Basis
 Bndlret BudJret Actual (Unfavorable) AmIB!
 L Excbaage Ceater .
 Parent Aide
 L CURRENT:
 Personnel Services-ReimbUlled 34,133 33,901 33,896 5 31,108
 Expenditures-ReimbUlled ..l.l!1Q ~ .:z.m .ll .!..Z2S.
 l EXCHANGE CENTER TOTAL !loW ~ !1.12Z ~ ~
 FamUy Resources, IDE. -
 l Helpline
 CURRENT:
 Personnel Services-ReimbUlled 110,851 110,851 109,226 1,625 107,095
 l Expenditures-Reimbursed 22.170 22.170 21.845 ~ 21.420
 l Program Total 133.001 133.001 131.071 ~ 128.515
 Youth Services - Residential
 l CURRENT:
 Personnel Services-Reimbursed 106,977 106,977 100,717 4,260 281,678
 Expenditures-Reimbursed 21,395 21.395 20,543 852 59,733
 L CAPITAL-REIMBURSED -1...lli ~ ~
 Program Total 128.372 130.123 124.965 ~ 341.411
 L Youth & FamUy - Outclient
 CURRENT:
 l Personnel Services-ReimbUlled 103,835 103,835 97,107 6,728 80,082
 Expenditures-Reimbursed 57.324 57.324 55.931 .l..ill. 54.127
 L Program Total 161.159 161.159 153.038 ~ 134.209
 l Community Services - V oluntees
 CURRENT:
 Personnel Services-Reimbursed 78,975 78,975 76,891 2,084 76,058
 L Expenditures-Reimbursed ~ ~ ~ ~ ~
 Program Total 127.510 127.510 124.384 ~ 120.969
 L
 L CONTINUED
 l 26

JUVENON,.E WELFARE BOARD .
 GENERAL FUND
 COMPARATIVE SCHEDULE OF EXPENDITURES I
 1994 1993
 Budgetary Variauee Budgetary I
 OrIgiual Amended Basis Favorable Basis
 BndRet IbIlIm Actual (Unfavorable) ~
 Group Bootes I
 CURRENT:
 Expenditures-Reimbursed 213.450 213.450 213.450 2CJ7.233
 I
 Program Total 213.450 213.450 213.450 207.233
 N.A.S.W. Grant I
 CURRENT:
 Personnel Services-Reimbursed 51,959 3,586 2,219 1,367 39,130 I

Expenditures-Reimbursed ~ ~ 1.W. -Zl! Jllii
 Program Total am SJSI Ull 1..M! ~ I
 FAMILY RESOURCES, INC. TOTAL 825.333 770.415 750.419 ~ 981.001 I
 Family Service Centers .
 Marriage & Family Counseling Pgm. I
 CURRENT:
 Personnel Services-Reimbursed 112,710 112,710 112,244 526 105,276
 Expenditures-Reimbursed 31,242 31,242 30,568 674 34,541 I
 CAPITAL-REIMBURSED ~ ~
 Program Total 144.012 148.706 147.506 .u!lll 139.817 .
 Total Family Strategy
 CURRENT:
 Personnel Services-Reimbursed 97,020 97,020 95,893 1,127 93.301
 Expenditures-Reimbursed ~ ~ ~ ~ ~
 Program Total 148.062 148.062 144.145 2.2ll 138.134 .
 Project Rainbow .
 CURRENT:
 Personnel Services-Reimbursed 40,320 40,320 37,797 2,523 40,018 .
 Expenditures-Reimbursed .l6.m .l6.m .&m -Zl2. ill.22.
 Program Total ~ ~ ~ ~ ~ I
 CONTINUED I
 27 I

L JUVENILE WELFARE BOARD
 L GENERAL FUND

COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993

L Budgetary Variance Budgetary
 Original Amended Basis Favorable Basis
 Budgeted Actual (Unfavorable) A&B
 L Homemaker Continuing Program

CURRENT:
 L Expenditures-Reimbmed 292,415 292,415 289,290 3,125 281,474
 CAPITAL-REIMBURSED ~
 L Program Total 292.415 292.415 289.290 J.m 283.837
 Family Life Education

L CURRENT:
 Personnel Services-Reimbursed 128,520 128,520 128,345 175 130,017
 Expenditures-Reimbmed 52.764 52.764 51.064 .l.Zl!Q 44.450
 L Program Total 181.284 181.284 179.409 .L.m 174.467

L Sexual Assault Treatment
 CURRENT:
 Personnel Services-Reimbursed 216.720 216,720 216,397 323 200,700
 L Expenditures-Reimbmed 80,230 80,230 78,398 1,832 82,896
 CAPITAL-REIMBURSED ...2.JZ
 L Program Total 296.950 296.950 294.795 ~ 285.993
 L Timeout Homes
 CURRENT:
 Personnel Services-Reimbursed 27,720 27,720 27,720 24,395

L Expenditures-Reimbursed ~ ~ ~ oW ~

Program Total .am ~ ~ ~ .u.m

L Youthful Sex Offenders

CURRENT:

L Personnel Services-Reimbursed 47,640 47,640 47,568 72 33,033

Expenditures-Reimbmed .w2l .u.m .w!ili m .2U12

. Program Tntal ~ ~ ~ m ~

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L CONTINUED

L 28

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Fast Program

CURRENT:

Personnel Services-Reimbursed

Expenditures-Reimbursed

CAPITAL-REIMBURSED

Program Total

JUVENILE WELFARE BOARD

GENERAL FUND

COMPARATIVE SCHEDULE OF EXPENDITURES

Original

Bndllet

86,314

45.364

131.678

FAMILY SERVICE CENTERS TOTAL

1.368.873

Florida Golf Coast

Autistic Association -

In-Home Respite Care

CURRENT:

Personnel Services-Reimbursed

Expenditures-Reimbursed

CAPITAL-REIMBURSED

FLORIDA GULF COAST

AUTISTIC ASSOCIATION TOTAL

Florida Parent-Child Center

Therapeutic Services

CURRENT:
Personnel Services-Reimbursed
Expenditures-Reimbursed
CAPITAL-REIMBURSED

FLORIDA PARENT-CHILD
CENTER TOTAL

135,052
5,084

140.136

69.322
21,279

2Q&ll

CONTINUED
29

1994
Budgetary
Amended Basis
Burhtet Actual

83,945
47,733

131.678

1.373.567

132,713
7.363
.....lli2

143.885

69.322
21,279
.lJlll

~

83.337
43,313

126 650

14,054

7,977

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1.217.989

129,079

6,975

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138.709

110

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67,303

20,659

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JUVENILE WELFARE BOARD

L GENERAL FUND

COMPARATIVE SCHEDULE OF EXPENDITURES

L 1994 1993

Budgetary Variance Budgetary

Original Amended Basis Favorable Basis

Net Actual (Unfavorable) AmBI

Friends of Deaf

CURRENT:

Personnel Services-Reimbursed 55,063 55,741 55,658 83 10,832

Expenditures-Reimbursed 18,738 18,060 15,359 2,701 3,184

CAPITAL-REIMBURSED ..s.m ~ --3.2 ..2.lli.

FRIENDS OF DEAF roTAL .u.&l1. 'J!J.:J:H :lUll z.m M.m

Girls, IDE. of PiDeUas County .

Individual Services

CURRENT:

Personnel Services-Reimbursed 203,789 198,424 198,424 200,214

Expenditures-Reimbursed 7,497 12,862 12,862 23,918

L CAPITAL-REIMBURSED ~ ~ ~

GIRLS INC. OF PINELLAS

L COUNTY roTAL 211.286 217.612 217.612 229.348

Gulf Coast JewWI FamDy Services .

Adopt-A-Grandchild

CURRENT:

l Pmonel Services-Reimbursed 59,997 57,836 57,836 56,418
Expenditures-Reimbursed ~ .l2.m .l2.m .wJ1
L Program Total 1Ml2 1Ml2 1Ml2 ~

Linking Lifelimes

1 CURRENT:

Personnel Services-Reimbursed 33,899 65,640 65,640 58,960
Expenditures-Reimbursed ~ ~ ll.m Z2.2!1

1 Program Total ~ &W ~ ~

. GULF COAST JEWISH FAMILY

SERVICES TOTAL 126.432 157.738 157.738 164.232

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JUVENILE WELFARE BOARD I

GENERAL FUND

COMPARATIVE SCHEDULE OF EXPENDITURES I

1994 1993

Budgetary Variance Budgetary I

Original Amended Basis Favorable Basis

Budget Dumret Actual (Unfavorable) .ulU!

Health " Rehabilitative Services . I

P.C. Health Unit - DIP Team

CURRENT:

Personnel Services-Reimbursed 82,044 81,831 76,545 5,286 79,759 I

Expenditures-Reimbursed ~ ..3.m -Z.ill. ~ ..uw.

Program Total ~ ~ 12.ll2l!. g.m ~ I

P.C. Health Unit - Healthy Family, South I

CURRENT:

Personnel Services-Reimbursed 193.675 371,354 338,928 38,426 89,828

Expenditures-Reimbursed 263,867 80,188 65,700 14,488 125,686 I

CAPITAL-REIMBURSED ~

Program Total 457.542 457.542 404.628 ~ 219.014 I

P.C. Health Unit - Inthy. Fam. N.

CURRENT: I

Personnel Services-Reimbursed 57,767 60,642 53,784 6,858

Expenditures-Reimbursed 189,617 61,375 48,665 12,710

CAPITAL-REIMBURSED .1.SSl .kill.2Ji I

Program Total 247.384 125.567 105.064 ~ I

P.C. Health Unit - Inthy. Fam. N.,

Robert Wood Johnson I

CURRENT:

Personnel Services-Reimbursed 121.817 108.040 J:J:III

Program Total 121.817 108.040 J:J:III I

P.C. Health Unit-Northeast Clinic I

CURRENT:

Personnel Services-Reimbursed 139,658 139,658 138,251 1,407 125,566

Expenditures-Reimbursed 38.242 38.242 27.873 ~ 28.426 .
Program Total 171.900 177.900 166.124 ~ 153.992 I

CONTINUED I

31

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L JUVENILE WELFARE BOARD

GENERAL FUND

1 COMPARATIVE SCHEDULE OF EXPENDITURES

1994 1993

l Budgetary Variance Budgetary

Original Amended Basis Favorable Basis

l I H I B l B u d l e t A c t u a l (U n f a v o r a b l e) M l l u I l

l Project Tndepervlp.nce

CURRENT:

Expenditures-Reimbursed 210.315 210.315 210315 ~

l

Program Total 210.315 210.315 210.315 ~

L Family Panners

CURRENT;

L Personnel Services-Reimbursed 110,854 112,237 112,236 1 18,024

Expenditures Services-Reimbursed 255,356 253,973 239,251 14,722 46,381

l CAPITAL-REIMBURSED .l2.ill

Program Total 366.210 366.210 351.487 ll.m ~

l HEALTHII & REHABILITATIVE

SERVICES TOTAL 1.545.109 1.545.109 1.424.678 120.431 592.788

l Homeless Emqency Project .

l Emlllllency Housing

CAPITAL-REIMBURSED :u2& .l.llli 1.WLS. ~

l HOMELESS EMERGENCY

PROJECT TOTAL ~ .l.llli 1.WLS. ~

L Hospice. CbUdren's Support

CURRENT;

Personnel Services-Reimbursed .u.m ~ ~ ~

1

HOSPICE TOTAL a.m ~ ~ ~

L Juvenile Service Program .

Dropout Prevention Program

. CURRENT;

Personnel Services-Reimbursed 68,6n 68,672 62,196 6,476 59,621

Expenditures-Reimbursed ~ ~ 22.W. ~ ~

L Program Total 102.798 102.798 ~ .1Mlll. ~

L CONTINUED

. 32

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JUVENILE WELFARE BOARD

GENERAL FUND I

COMPARATIVE SCHEDULE OF EXPENDITURES

1994 1993 I

Budgetary Variance Budgetary

Original Amended Basis Favorable Basis

Budget Actual (Unfavorable) Amended

Non-Secure Program I

CAPITAL-REIMBURSED 20m

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Program Total

JUVENILE SERVICES I

PROGRAM TOTAL 100.798 102.798 ~ .w2 2l.m

Marriage & Family Counseling; . I

Counseling Service I

CURRENT:

Personnel Services-Reimbursed 404,643 407,986 406,961 1,025 381,572

Expenditures-Reimbursed 34.516 31.173 18.660 .w 36.327 I

Program Total 439.159 439.159 425.621 .w 417.899

Stars Program I

CURRENT:

Personnel Services-Reimbursed 70,146 70,146 53,822 16.324 60,579 I

Expenditures-Reimbursed 1,203 1,203 606 597 434

CAPITAL-REIMBURSED .J,;J

Program Total ~ ~ ~ ~ WJ! I

Total Family Strategy I

CURRENT:

Personnel Services-Reimbursed 141,376 137,858 119,646 18,212 109,039 I

Expenditures-Reimbursed 29,862 33.380 27,992 5,388 22,070

CAPITAL-REIMBURSED ~

Program Total 171.238 171.238 147.638 138.007 I

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33 I

JUVENILE WELFARE BOARD

J. GENERAL FUND

COMPARATIVE SCHEDULE OF EXPENDITURES

1994 1993

l Budgetary Variance Budgetary

Original Amended Basis Favorable Basis

Budget Actual (Unfavorable) Amended

l Family Support Services

CURRENT:

l Personnel Services-Reimbursed 45,873 45,873 45,076 797 45,565

Expenditures-Reimbursed ...uzl! -1.210sJ. .Lm ~

l Program Total ~ ~ ~ ~

MARRIAGE & FAMILY

l COUNSELING TOTAL 728.889 728.889 6n.810 ~ 665.266

l Morton Plant Hospital

Healthy Family, North

CURRENT:

L Personnel Services-Reimbl'led 23,350

Expenditures-Reimbl'led ~ 2d.m 2d.m

l Program Total 48,700 24,350 24.350

Healthy Family, North-Robert Wood Johnson

l CURRENT:

Personnel Services-Reimbwsed 23,253 23,252 1

Expenditures-Reimbl'led 1..l!2Z ...Ml ~

L Program Total ~ 2J.2ll2 ill

l MORTON PLANT HOSPITAL TOTAL !a.1W !a.1W 2J.2ll2 ~

l ML ZIoo Chun:h .

Project P AlRS

CURRENT:

L Personnel Services-Reimbursed 58,248 59,366 59282 84 54,440

Expenditures-Reimbursed ~ JJ.m J.W ~ ~

l Program Total 22.W. .!Wlll ~ ll2 W,llQ

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l CONTINUED

L 34

JUVENILE WELFARE BOARD

GENERAL FUND I

COMPARATIVE SCHEDULE OF EXPENDITURES

1994 1993

Budgetary Variance Budgetary I

Original Amended Basis Favorable Basis

Bndo@t Buuet Actual (Unfavorable} AmIBl

Kings Kids Academy I

CAPITAL-REIMBURSED ~ :wi ~ Lm

Prognun Total ~ ~ ~ 1.m I

MT. ZION CHURCH TOTAL ~ ~ !!W2. ~ 2Q.ill I

NCCJ . Camp Anytown

CURRENT: I

ExpenditmeS-Reimbursed .woo .wm illlW

NCCJ - CAMP ANYTOWN TOTAL illlW .WlW illlW I

Operation PAR . I

Adolescent Residential

TreannentCenter

CURRENT:

Expenditures-Reimbursed 321.985 321.985 321985 321.985 I

Program Total 321.985 321.985 321.985 321.985 I

Alpha II

CURRENT: I

Personnel Services-Reimbursed 65,583 65,583 65,583 59,368

Expenditures-Reimbursed ~ ~ ~ .m ~

Prognun Total 100.040 100.040 101.842 .m 100.039 I

BETA Prognun I

CURRENT:

Personnel Services-ReimbUlled 108,428 107,921 106,828 1,093 100,970 I

Expenditures-Reimbursed 1Llli. ~ 71.671 ~ ~

Prognun Total 180.004 180.004 178.499 ~ 172.373 I

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Primary Prevention - Disney Crew

CURRENT:

Personnel Services-Reimbumed

Expenditures-Reimbursed

Program Total

Children of Substance Abusers

CURRENT:

Personnel Services-Reimbursed

Expenditures-Reimbumed

Prognun Total

Substance Abuse Prev. Survey

CURRENT:

Expenditures-Reimbursed

Program Total

Disney Study
CURRENT:
Expenditures-Reimbursed

Prognun Total

OPERATION PAR TOTAL

Pine11las A5sodation for
RetardedCbIIIdren.
Preschool
CURRENT:
Expenditures-Reimbursed

Prognun Total

JUVENILE WELFARE BOARD
GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES

OrigInal
Budaet

101,171

~

125.381

194,361

~

255.372

984.782

304.727

304.727

CONTINUED
36

Amended
Budsret

96,689

~

125.381

192,861
Wll

255.372

1994
Budgetary
Basis
Actual

94,591
2B.2d.7.

122.838

192,861
~

255.372

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llilW B.lli.

1.005.613

304.n7

304.n7

995.226

304.727

304.727

Variance
Favorable
(Unfavorable)

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Budgetary
Basis
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90,796

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141.757

164,542

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243.108

979.262

295.851

295.851

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JUVENILE WELFARE BOARD
GENERAL FUND I
COMPARATIVE SCHEDULE OF EXPENDITURES
1994 1993
Budgetary Variance Budgetary I
Original Amended Basis Favorable Basis
Budget Actual (Unfavorable) MLU!

Homebound I

CURRENT:

Expenditures-Reimbursed ~ ~ ll.llli JQJ1Q I

Program Total ~ ll.llli ll.llli JQJ1Q I

PINELLAS ASSOCIATION FOR

RETARDED CHILDREN TOTAL 335.800 335.802 335.802 326.001

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Pinellas Comprehensive
Alcohol Service I
Chemical Abuse Prevention

CURRENT:

Personnel Services-Reimbursed 91,071 90,057 83,728 6,329 84,369 I

Expenditures-Reimbursed ~ ..:zJ.!:Q ~ ...ill ~

PINELLAS COMPREHENSIVE I

ALCOHOL SERVICES TOTAL 21m 21m 20.1112. ~ ~
 Pinellas County License Board - I
 Licensing
 CURRENT:
 Personnel Services-Reimbursed 762,413 749,182 712,617 36,565 750,555
 Expenditures-Reimbursed 20,432 31,417 30,647 710 26,409 I
 CAPITAL-REIMBURSED ~ ~
 Program Total 782.845 782.845 745.510 J1.11i. 716 964 I
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 37 I

L JUVENILE WELFARE BOARD
 GENERAL FUND
 L COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993
 l Budgetary Variance Budgetary
 OrIqInal Amended BasIs Favorable Basis
 Budget Budlret AdIlaI (Unfavorable) Al:tJu!!
 L Child Care Food Program
 CURRENT:
 L Personnel Services-Reimbursed 1JJ.2 1JJ.2
 Program Total 1JJ.2 1J12
 L PINELLAS COUNTY UCENSE
 BOARD TOTAL 782.845 789.964 752.629 JZ.m 776.964
 L Pinellas County Urban League .
 1 Project Success
 CURRENT:
 Personnel Services-ReimbUISed 97,227 89,586 83,822 5,764 82,049
 l Expenditures-ReimbUISed ~ ~ ~ 2.Utl ~
 Program Total 141.026 141.026 133.102 1.22:i 128.422
 L Comprehensive Family Services
 CURRENT:
 l Personnel Services-ReimbUISed 123,022 123,582 122,045 1,537 108,900
 Expenditures-Reimbursed 52.059 56.368 55.586 -.m. ~8.378
 l Program Total 175.081 179.950 171.631 Ul2 167.278
 PINELLAS COUNTY URBAN
 l LEAGUE TOTAL 316.107 320.976 310.733 lQ.11i 295.700
 1 Pinellas Emergency Mental
 Health Servkes .
 Adolescent Day Treatment
 L CURRENT:
 Expenditures-ReimbUISed 267.243 2Gl.2A3 265.998 1m 232.132
 . Program Total 267.243 267.243 265.998 .l.W. 232.132
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 L CONTINUED

JUVENILE WELFARE BOARD I
GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES I
1994 1993

Budgetary Variance Budgetary I
Original Amended Basis Favorable Basis
Budget Budget Actual (Unfavorable) ~
Residential Treatment I

CURRENT:
Expenditures-Reimbursed ~
I

Program Total ~
PINELLAS EMERGENCY MENTAL I
TOTAL 267,243 267,243 265,998 1,250 329,434
I

Pinellas Private Industry Council .
Youthbuild I
CURRENT:

Personnel Services-Reimbursed 21,259 21,259 16,427 4,832 2,119
Expenditures-Reimbursed ~ ~ ~ ~ 1,250 I
PINELLAS PRIVATE INDUSTRY
COUNCIL TOTAL 1,250 1,250 2,119 4,832 2,119 I

Pinellas Village, Inc. .
Family Services I
CURRENT:

Personnel Services-Reimbursed 69,681 69,681 66,887 2,794 54,746
Expenditures-Reimbursed 40,220 71,327 70,931 396 38,786 I
CAPITAL-REIMBURSED 1,250 1,250 ~
PINELLAS VILLAGE TOTAL 109,901 143,185 139,995 2,220 2,119 I

Religious Community Services - I
Spouse Abuse Shelter
CURRENT:
Personnel Services-Reimbursed 44,352 45,301 45,301 42,459 I
Expenditures-Reimbursed 1,250 ~ 1,250 1,250 ~
TOTAL ~ ~ ~ 1,250 ~ I

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JUVENILE WELFARE BOARD
GENERAL FUND
COMPARATIVE SCHEDULE OF EXPENDITURES

Original
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Emergency Housing
CURRENT:
Personnel Services-Reimbmsed
Expenditures-Reimbursed

21,471
.u.m.

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Program Total

RELIGIOUS COMMUNITY
SERVICES TOTAL

~

Resource Center for Women .
Displaced Homemaker
CURRENT;
Personnel Services-Reimbursed
Expenditures-Reimbursed
CAPITAL-REIMBURSED

98,036
17,431

RESOURCE CENTER
FOR WOMEN TOTAL

115.467

Ridgecrest Community Services
The Ridge Center
CAPITAL-REIMBURSED

RIDGECREST COMMUNITY SERVICES
TOTAL

Resurrection House or St. Pete .
House Program
CAPITAL-REIMBURSED

RESURRECTION HOUSE TOTAL

CONTINUED
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1994
Budgetary
Amended Basis
In. du. Aetll. R11

21,471
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91,887
23,580
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117.465

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21,193
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91,728
23,542

...l..22B.

117.268

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Variance
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1993
Budgetary
Basis
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19,815

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90,041

23,469

113.510

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JUVENILE WELFARE BOARD .
 GENERAL FUND I
 COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993
 Budgetary Variance Budgetary I
 Original Amended Basis Favorable Basis
 Budlret Budret Aetum (Unfavorable) Amul!

St. Petersburg Housing Authority - I
 YoungEntn:pn:neul'S
 CURRENT:
 Expenditures-Reimbursed ll.22!! . I
 Program Total ll.22!l. I
 Computer Learning

CURRENT: I
 Personnel Services-Reimbursed 15,461
 Expenditures-Reimbursed ~
 Program Total ~ I

ST. PETE HOUSING I
 ALITHORITY TOTAL ~
 San Autoolo BoJS Village - I
 Residential Treatment Center

CURRENT: I
 ExpenditureS-Reimbursed 108,736 108,736 108,736 105,569
 CAPITAL-REIMBURSED -8l!l
 SAN ANTONiO BOYS I
 VILLAGE TOTAL 108.736 108.736 108.736 106.371

SaDderUn Center
 Neighbborbood Center I
 CURRENT:

Personnel Sezvices-Reimbursed 27,247 71,355 45,082 26,273
 Expenditures-Reimbursed In,753 128,645 48,345 80,300 I
 CAPITAL-REIMBURSED ~ ..!om
 SANDERLIN CENTER TOTAL 200.000 204 2:75 YL1JLJ, . 106.573 .

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 JUVENILE WELFARE BOARD
 1 GENERAL FUND
 COMPARATIVE SCHEDULE OF EXPENDITURES
 1 1994 1993
 Budgetary Variance Budgetary
 Original Amended Basis Favorable Basis
 BudJret Budlret Actual (Unfavorable) A&l!III
 l Sgt. Allen Moore Community Partnership
 Safehouse
 L CURRENT:

Personnel Services-Reimbursed 25,652 10,876 14,716
 Expenditures-Reimbursed 21,955 13,620 8.335
 L CAPITAL-REIMBURSED ~ ~ ~
 SGT. ALLEN MOORE TOTAL .aurz. ~ ~
 1 Sixth Judlclal Circuit Court .
 Arbittation
 CURRENT:
 l Personnel Services-Reimbursed 76,772 76,712 75,808 964 74,000
 Expenditures-Reimbursed llJl!X! l.2.lm .10.22l!. J..QlQ
 L Program Total ~ ~ ~ 1.21i llilW
 L Child Custody Investigation
 CURRENT:
 Pelllllnnel Services-Reimbursed &:Z1l! &:Z1l! ~ m ~
 L Program Total &:Z1l! &:Z1l! ~ m ~
 L Guardian Ad Litem
 CURRENT:
 L Personnel Services-Reimbursed 88,159 88,159 84,444 3,715 83,324
 Expenditures-Reimbursed ..uu ..uu ~ ~ ..ti2Q
 1 Program Total 23m 23m ~ U6J. ~
 Psychological Services
 L CURRENT:
 Personnel Services-Reimbursed 263,852 263,852 262,115 1,737 254,881
 Expenditmes-Reimbursed ~ ~ ~ ~ ~
 . Program Total 269.438 269.438 264.163 ~ 259.689
 l SIXTH JUDICIAL CIRCUIT
 COURT TOTAL 512.452 512.452 500.215 .u.m 480.163
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JUVENll..E WELFARE BOARD I
 GENERAL FUND I
 COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993
 Budgetary Variance Budgetary I
 Orlginal Amended BaHi Favorable Basis
 Bndoet Bodlret Adnal (Unfavorable) AmIJ!
 SteplDg Stone, Inc. - I
 Oasis Program
 CURRENT: I
 Personnel Services-Reimbursed 99,921 99,921 98,974 947 96,486
 Expendinues-Reimbursed .11JJQ .11JJQ .11.J2! ~ !2.m
 STEPPING STONE TOTAL 117.031 117.031 116.078 ill 113.458 I
 Suncoast Center rill' Mental Health . I
 Children's Outpatient
 CURRENT:
 Personnel Services-Reimbursed 180,226 189,699 163,046 26,653 163,283 I
 Expenditures-Reimbursed 103,683 111,744 81,346 30,398 135,199
 CAPITAL-REIMBURSED 10.769 10.769

Program Total 283.909 312.212 255.161 mID 298.482 .

Lealman & Bay Vista Preschools I

CURRENT:

Personnel Services-Reimbursed 47,440 47,440 45,283 2,157 40,773

Expenditures-Reimbursed ~ ~ ~ 1.11U 1QJ11 I

Program Total ~ 1.1.JfIQ. .w.aB. 20m ~

Early Intervention I

CURRENT:

Personnel Services-Reimbursed 91,274 91,274 88,494 2,780 94.774 I

Expenditures-Reimbursed .11.11i 17.153 .11.11i ~

Program Total 108.427 108.427 103.647 U1!Q 116.284 I

Total Family Strategy I

CURRENT:

Personnel Services-Reimbursed 120,867 114,674 97,796 16,878 71,097

Expenditures-Reimbursed ~ ~ ~ UJi 2Un I

Program Total 131.631 131.631 113.419 am ~

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CONTINUED I

43 I

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JUVENILE WELFARE BOARD

l GENERAL FUND

COMPARATIVE SCHEDULE OF EXPENDITURES

l 1994 1993

Budgetary Variance Budgetary

Original Amended Basis Favorable Basis

bdu1 BudRet Actual (Unfavorable) AmIII

L Elem. Mental Health Outreach,

Tyrone

l CURRENT:

Personnel Services-Reimbursed 13,684 56,251 53,757 2,494 50,208

Expenditures-Reimbursed ~ ~ ~ .Lm ~

L Program Total IL11JJ. IL11JJ. :u.m. ~ ~

L Homeless Outreach

CURRENT:

Personnel Services-Reimbursed 22,771 22,771 22,771 22,700

L Expenditures-Reimbursed .l.ill

L Program Total 22J11 ZJ1! zz.m ~

Homebased Family Preservation

L CURRENT:

Personnel Services-Reimbursed 142,305 142,305 136,588 5,717 139,826

Expenditures-Reimbursed 73.318 73.318 61.065 .u.m. 57.097

L Program Total 215.623 215.623 197.653 11.2ZQ 196.923

.. Walsingham School Project

CURRENT:

Personnel Services-Reimbursed 45.373 45,373 41,927 3,446 40,037

.. Expenditures-Reimbursed .u.m .u.m .u.m ~

.. Program Total ~ ~ ~ ~ S2.2J2

SUNCOAST CENTER FOR MENTAL
.. HEALTHI TOTAL 970.652 998.955 88.5.957 112.998 900.612

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JUVENILE WELFARE BOARD
GENERAL FUND I
COMPARATIVE SCHEDULE OF EXPENDITURES
1994 1993 I
Budgetary Variance Budgetary
Original Amended Basis Favorable Basis
II.IIIBL Budllet Actual /Uofavorable) AmlI!.
Suocoast ChIld ProteetioD Team . I
Giffen Program
CURRENT: I
Pmsonnel Services.Reimbmsed 58,097 54,017 51,032 2,985 13,754
Expenditures-Reimbmsed ll..2lll ~ ~ ~ J:ill.
SUNCOAST CHILD PROTECTION I
TEAM TOTAL .B2a .B2a ~ ~ n.w.

I
Tampa Bay Holocaust Memorial Museum
Anne Frank Exhibit I
CURRENT:
Expenditures-Reimbursed ~ ~ 1
TAMPA BAY HOLOCAUST MEMORIAL I
MUSEUM TOTAL ~ ~ 1
Univ. of Florida . I
Mt. Zion Evaluation
CURRENT: I
Expenditures-Reimbursed .ww .ww .1QJl!lQ .ww
Program Total .ww .ww .ww .ww I
Healthy Mother Evaluation I
CURRENT:
Expenditures-Reimbursed ~
Program Total ~ I

UNIVERSITY OF FLORIDA TOTAL .ww .ww .ww ~ I
UDlverslty of South Florida . .
Healthy Family Evaluation
CURRENT:
Expenditures-Reimbursed 2ll.QllQ 1l!.ll!!l .wl!ll ~ ~ I
Program Total 2l!.llllQ 2l!.llllQ .wl!ll ~ ~

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CONTINUED
45 I

. JUVENILE WELFARE BOARD
 GENERAL FUND
 L COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993
 l Budgetary Variance Budgetary
 Original Amended Basis Favorable Basis
 I!luIBl I!luIBl Actual (Unfavorable) .ubIlIl
 l Total Family SI'lIlegy Evaluation
 CURRENT:
 Expenditures-Reimbursed 1l!.!m 1l!.!m ~ llilQQ
 L Program Total ~ ~ ~ llilQQ
 l NASW Evaluation
 CURRENT:
 l Expenditures-Reimbursed ~
 Program Total ~
 L Community Survey of I&R
 CURRENT:
 L ExpenditureS-Reimbursed 2J1ll 2.m ~
 Program Total 2J1ll 20m ~
 L UNLV. OF SOUTH FLORIDA TOTAL ~ ~ !I..m. a.l!ll ~
 l Upper Pinellas AssocIatIon for
 Retarded Citizens -
 l Early Interv. Program-Homebound
 CURRENT:
 Personnel Services-Reimbursed 62,627 62,627 61,490 1,137 58,847
 L ExpenditureS-Reimbursed J2.22ll J2.22ll .w!ll2 ~ .wz2
 Program Total ~ ~ ~ ~ ~
 l Early Intervention-Campus
 CURRENT:
 L Personnel Services-Reimbursed 10,342 10,342 10,342 9,958
 Expenditures-Reimbursed ~ ~ ~ ~ ~
 . Program Total ~ ~ ~ ~ ~
 UPPER PINELLAS ASSOC. FOR
 l RETARTED CITIZENS TOTAL 145.434 145.434 141.899 J.m 136.722
 L CONTINUED
 L 46

II
 JUVENILE WELFARE BOARD
 GENERAL FUND I
 COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993
 Budgetary Variance Budgetary I
 Original Amended Basis Favorable Basis
 Bnd!et Budlret Actual (Unfavorable) AmIlI!
 United Cerebral Palsy . I
 Child Care Oulreach
 CURRENT: I

Personnel Services-Reimbursed 60,824 56,033 53,723 2,310 51,757
 Expenditures-Reimbursed ZJ.m. 28J..l2 2Z.222 ...m ~
 UNITED CEREBRAL PALSY TOTAL ~ ~ ~ M21 :wl00 I
 UDited MetbodIst Cooperative I
 MinlstrIes . SEA Protlram
 CURRENT:
 Personnel Services-Reimbursed 20,028 20,028 19,131 897 8,339 I
 Expenditures-Reimbursed -21. -21. ~ m ~
 UNITED METHODIST COOPERATIVE .
 MINIS'LRIES TOTAL ~ ~ ~ .L!lBQ ~
 United Way. .
 Success by Six
 CURRENT:
 Expenditures-Reimbursed llilW J!l.lm J!l.lm J!l.lm
 UNITED WAY TOTAL ~ JQ.!ll!l JQ.!ll!l JQ.!ll!l I
 YWCA 01 St. Petersburg .
 Adol. Preg. & Parenting Service .
 CURRENT:
 Personnel Services-Reimbursed 285,858 279,141 271,926 1,215 262,766
 Expenditures-Reimbursed 117,217 124,434 124,264 170 125,486 .
 CAPITAL-REIMBURSED ...1Ji2!
 Program Total 403.075 403.575 402.190 .Lm 389.913 I
 APP Parent I
 CURRENT:
 Personnel Services-Reimbursed 60,211 59,711 59,641 70 61,104
 CAPITAL REIMBURSED -W.Q -W.Q I
 Program Total &ill Wll ~ 1Q ~ I
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 47 .

L JUVENILE WELFARE BOARD
 GENERAL FUND

L COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993

l Budgetary Variance Budgetary
 OrlgidAl Amended Basis Favorable Basis
 IlwlBl .IIwIul Adoal (Unfavorable) AmlI!
 L Emergency Sbeltec

CURRENT:
 , Personnel Senices-Reimbursed 40,816 41,766 41,410 356 32,000
 L Expenditures-Reimbursed 11,850 10,900 10,863 37 19,067
 CAPITAL-REIMBURSED ~
 L Prognun Total ~ ~ ~ l2J. .am
 l YWCA OF ST. PETERSBURG TOTAL 515.952 520.162 518.314 .wa 504.772
 Youth Homes of Florida -
 L Plantation House
 CURRENT:
 Expenditures-Reimbursed 109,318 109,318 109,318 106.134
 ~ CAPITAL-REIMBURSEDl..Wl ~l.J22

1 YOUTH HOMES OF FLORIDA TOTAL 109.318 111.010 111.010 109.460
 AGENCY PROGRAM TOTALS 17.558.127 18.147.437 17.134.740 1.012.697
 15.187.456
 L Continuation Programs ~ 3B.3lll! 3B.3lll!
 CONTINUATION TOTAL ~ 3B.3lll! 3B.3lll!
 L One Time Only Programs 490.000 381.468 381.468
 ONE TIME ONLY TOTAL 490.000 381.468 381.468
 l Referendum Implementation 503.532 176.146 176.146
 REFERENDUM TOTAL Sffi.532 176.146 176.146
 l TOTAL JWB PROGRAM FUNDING 18.626.640 18.743359 17.134.740 1.608.619
 15.187.456
 L NON-OPERATING EXPENDIURES
 . County Fees:
 P,opetty Appaiser 205,960 205,960 199,361 6,599 174,157
 Tax Collec1lll' 191.617 191.617 208.901 (17.284) 187.343
 l COUNTY FEES TOTAL 397.577 397.577 408.262 (10.685) 361.500
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JUVENONE WELFARE BOARD
 GENERAL FUND
 COMPARATIVE SCHEDULE OF EXPENDITURES
 1994 1993
 Budgetary Variance Budgetary
 Original Amended Basis Favorable Basis
 Budgetary Unfavorable Amended Unfavorable Amended

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JUVENILE WELFARE BOARD

AGENCY FUND

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1\194

DRFRRRO COMPENSATION FUND

Balance
September 30,
1993 Additions

ASSETS

Investments

LIABILITIES

Due to employees

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JUVENILE WELFARE BOARD

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY FOR THE YEAR ENDED SEPTEMBER 30, 1994

General Operations Conttol:
Administration
Community Spacl:

Total General Operations

Staff Agencies:
License Board
Marriage & Family Counseling
Clearwater Office
License Board Food Program

Total Staff Agencies

Total Furniture, Fixtures
and Equipment

Land and Improvements
Building and Improvement
Total General Fixed Assets

Seotember 30. 1993

Red.....lnnti

Seotember 30. 1994

Additions

5374,185
3,091

\$40,440

\$410,998
3,091

(53,627)

377.276

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414.089

94,041 10,856 (12,558) 92.339
27,106 1,485 (4,440) 24,151

12,122 3,092 (1,986) 13,228
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146.650 12.m (22.434) 143.787

523.926

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557.876

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243.496
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S1.494.918

243.496
727.496
51.528.868

560.0ll

(526.061)

51

JUVENILE WELFARE BOARD

SCHEDULE OF GENERAL FIXED ASSETS. BY FUNCTION AND ACTIVITY AS OF SEPTEMBER 30, 1994

Function

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Buildimrs

General Operating Conuol:
Administration
Community Space

Sl.381,990
3.091

S243,496

S727,496

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\$410,998
3.091

414.089

92.339
24,151
13,228
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JUVENILE WELFARE BOARD

SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCES
SEPTEMBER 30, 1994

GENERAL FIXED ASSETS

misstatement

In planning and performing our audit of the general purpose financial statements of the Juvenile Welfare Board for the year ended September 30, 1994, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Juvenile Welfare Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure 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 in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- . Purchasing and Disbursements
- . Payroll

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

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Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Juvenile Welfare Board, in a separate letter dated December 9, 1994.

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This report is intended for the information of officials and management of the Juvenile Welfare Board, and applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

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December 9, 1994

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_ Peat Marwick LLP

P.O. Box 31002
St. Petersburg. FL 33732

Independent Auditors' Report on
Compliance With Laws and Regulations

Members of the Board
Juvenile Welfare Board of Pin ell as County, Florida:

We have audited the 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, 1994, and have issued our report thereon dated December 9, 1994.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards (1988 revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement

Compliance with laws, regulations, contracts, and grants applicable to the Juvenile Welfare Board is the responsibility of the Juvenile Welfare Board's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Juvenile Welfare Board's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Juvenile Welfare Board complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Juvenile Welfare Board had not complied, in all material respects, with those provisions.

This report is intended for the information of officials and management of the Juvenile Welfare Board, and applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

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December 9, 1994

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P.O. Box 31002
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Independent Auditors' Report on Schedule
of Federal and State Financial Assistance

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

We have audited the 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, 1994, and have issued our report thereon dated December 9, 1994. These general purpose financial statements are the responsibility of the Juvenile Welfare Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards (1988 revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Juvenile Welfare Board taken as a whole. The accompanying Schedule of Federal and State 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

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December 9, 1994

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SCHEDULE OF FEDERAL AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1994

ACCRUAL BASIS

FEDERAL PASS-THROUGH GRANT
FEDERAL GRANT OR;PASS-THROUGH CFDA GRANTOR'S AWARD
GRANT ORIPROORAM TITLE NUMBER NUMBER AMOUNT
U.S. Department of Agriculture Passed
Through Florida Department of Education:
Pinellas County License Board - Admin. Plus All
Child Care Food Program 10.558 03-001 5244,320 Foods Costs
TOTAL DEPT. OF AGRICULTURE
Community Development Block Entitlement
Grant Passed Through Pinellas County (p.C.)
Board of County Commissioners:
P.C. Urban League - Comp. Services Program 14.218 B-93-UC-12-005
99,629
TOTAL DEPARTMENT OF HOUSING
& URBAN DEVELOPMENT
Pinellas County License Board Passed Through
HRS to P.C. License Board
. Licensing Enhancement (See Note 3) 93.037 EBB8 210,000 (1/93)
93.575 EJ4B7 210,000 (1194)
Office of Health & Human Services Passed
Through FL Children Forum 'lbn1 Coordinated
Child Care, Inc. to Pinellas County License
Board - Refelilll 93.037 MJ522-12 141,949 (7/93)
TOTAL DEPARTMENT OF HEALTH &
HUMAN SERVICES
TOTAL FEDERAL FINANCIAL ASSISTANCE
Florida General Revenue EJ3B3 36,494 (7/93)
_ Licensing Specialist (See Note 3) EJ4B4 36,494 (1/94)
Passed Through Pinellas County
School Board to Pinellas County EJ3A5 30,000 (1/93)
License Board . Training EJ4A2 30,000 (1194)
Florida Dept. of Juvenile Justice
Eckerd Boot Camp Aftercare (See Note 3) ET4B5 492,750 (9194-6195)
TOTAL STATE FINANCIAL ASSISTANCE
TOTAL FEDERAL AND STATE
FINANCIAL ASSISTANCE

SEE ACCOMPANYING NOTES TO SCHEDULE

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JUVENILE WELFARE BOARD

NOTES TO SCHEDULE OF FEDERAL & STATE
FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1994

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of the significant accounting policies applied in the preparation of the accompanying Schedule of Federal and State Financial Assistance follows:

A Basis of Presentation

The Federally assisted programs administered by the Juvenile Welfare Board of Pinellas County (JWB) are accounted for within JWB's General Fund and the Child Care Food

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Independent Auditors' Report on
Internal Control Structure Used in Administering
Federal Financial Assistance Programs

Members of the Board
Juvenile Welfare Board of Pin ell as County, Florida:

We have audited the 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, 1994, and have issued our report thereon dated December 9, 1994. We have also audited the compliance of the Juvenile Welfare Board with requirements applicable to major federal financial assistance programs and have issued our report thereon dated December 9, 1994.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards (1988 revision), issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether the Juvenile Welfare Board complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audits for the year ended September 30, 1994, we considered the internal control structure of the Juvenile Welfare Board in order to determine our auditing procedures for the purpose of expressing our opinions on the general purpose financial statements of the Juvenile Welfare Board, and on the compliance of the Juvenile Welfare Board with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated December 9, 1994.

The management of the Juvenile Welfare Board is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control

structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to pennit the preparation of general purpose fmancial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and

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regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial

assistance programs in the following categories:

Accounting Applications

- . Purchasing and Disbursements
- . Payroll

General Requirements

- . Political Activity
- . Civil Rights
- . Cash Management
- . Federal Financial Reports
- . Allowable Costs/Cost Principles
- . Drug-Free Workplace Act
- . Administrative Requirements

Specific Requirements

- . Types of Services Allowed or Unallowed
- . Eligibility
- . Matching, Level of Effort, or Eannarking
- . Reporting
- . Cost Allocation
- . Monitoring Subrecipients
- . Other Special Tests and Provisions

Claims for Advances and Reimbursements

Amounts Claimed or Used for Matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

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During the year ended September 30, 1994, the Juvenile Welfare Board expended 77 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control

structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the

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major federal financial assistance programs of the Juvenile Welfare Board, which are identified in the accompanying Schedule of Federal and State Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control

structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Juvenile Welfare Board, in a separate letter dated December 9, 1994.

This report is intended for the information of officials and management of the Juvenile Welfare Board, and applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

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December 9, 1994

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Independent Auditors' Report on
Compliance With Specific Requirements Applicable to
Major Federal Financial Assistance Programs

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

We have audited the 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, 1994, and have issued our report thereon dated December 9, 1994.

We have also audited the Juvenile Welfare Board's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort or eannarking; reporting; cost allocation; monitoring subrecipients; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal financial assistance program, which is identified in the accompanying Schedule of Federal and State Financial Assistance, for the year ended September 30, 1994. The management of the Juvenile Welfare Board is responsible for the Juvenile Welfare Board's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards (1988 revision), issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Juvenile Welfare Board's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Juvenile Welfare Board complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort or eannarking; reporting; cost allocation; monitoring subrecipients; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to its major federal fmancial assistance program for the year ended September 30, 1994.

The report is intended for the information of officials and management of the Juvenile Welfare Board, and applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

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December 9, 1994

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Independent Auditors' Report on
Compliance With General Requirements Applicable to
Federal Financial Assistance Programs

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

We have audited the 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,
1994, and have issued our report thereon dated December 9, 1994.

We have also applied procedures to test the Juvenile Welfare Board's
compliance with the
following requirements applicable to its federal financial assistance
programs, which are
identified in the accompanying Schedule of Federal and State Financial
Assistance, for the year
ended September 30, 1994: Political Activity, Civil Rights, Cash
Management, Federal
Financial Reports, Allowable Costs/Cost Principles, Drug-Free
Workplace Act and

Administrative Requirements.

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Juvenile Welfare Board's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Juvenile Welfare Board had not complied, in all material respects, with those requirements.

This report is intended for the information of officials and management of the Juvenile Welfare Board, and applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited.
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December 9, 1994

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Independent Auditors' Report on
Compliance With Specific Requirements Applicable to
Nonmajor Federal Financial Assistance Program Transactions

Members of the Board
Juvenile Welfare Board of 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), as of and for the year ended September 30, 1994, and have issued our report thereon dated December 9, 1994.

In connection with our audit of the general purpose financial statements of the Juvenile Welfare Board, and with our consideration of the Juvenile Welfare Board's internal control structure used to administer federal financial assistance programs, as required by OMB Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended September 30, 1994. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, allowable costs, and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Juvenile Welfare Board's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Juvenile Welfare Board had not complied, in all material respects, with those requirements.

This report is intended for the information of officials and

management of the Juvenile Welfare Board, and applicable federal and state agencies. However, this report is a matter of public record and its distribution is not limited

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December 9, 1994

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audit to obtain reasonable assurance about whether the financial statements are free of material misstatement

As required by the Rules of the Auditor General, Chapter 10.600, Audits of State Grant and Aid Appropriations, we have also applied procedures to test the Juvenile Welfare Board's compliance with the following requirements applicable to each of its state grants, which are identified in the accompanying Schedule of Federal and State Financial Assistance for the year ended September 30, 1994: types of services allowed or unallowed, eligibility, reporting, matching, allowable costs and other special provisions. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, the Juvenile Welfare Board complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Juvenile Welfare Board had not complied, in all material respects, with those provisions.

This report is intended for the information of officials and management of the Juvenile Welfare Board and applicable state agencies. However, this report is a matter of public record and its distribution is not limited.

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December 9, 1994

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